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*** The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

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CURRENT TOPICS.

THURSDAY was again largely a *dies non* at the Royal Courts. Neither the Court of Appeal nor the King's Bench Division held any sitting on that day, and in the Chancery Division only the courts of BYRNE and FARWELL, JJ., were open. According to the statements which appeared in the daily papers previously to Thursday, only three members of the Court of Appeal intended to be present at the opening of Parliament, so that one of the divisions might have sat; and it may perhaps be humbly suggested that a smaller representation of the judges of the High Court would not have appreciably robbed the scene at the House of Lords of its splendour, and might have conduced to the comfort of the judicial representatives present, in the matter of accommodation.

WITH REGARD to the question which was recently raised by a correspondent (*ante*, p. 236) as to whether, under section 26 of the Companies Act, 1862, as amended by section 19 of the Companies Act, 1900, a company formed in the month of December last, must send to the registrar the list and summary required by section 26, specifying the mortgage and debenture debt, and the directors of the company, in accordance with section 19, and made up to the 31st of December last, we understand that the registrar holds that companies registered in December last are not liable to make any return for the year 1900, but will have, in due course, to make their returns for the present year at a date subsequent to the first annual meeting. It will be remembered that this is the course we suggested in our comments (*ante*, p. 234) on our correspondent's letter.

WE HAVE BEEN favoured with an early copy of the draft of a new order as to fees payable in county court proceedings. This draft must, before it can become operative, be notified to both Houses of Parliament within ten days from the commencement of the session next after the making thereof, as provided by section 165 of the County Courts Act, 1888. The principle of the new order is to charge fees on an *ad valorem* scale. It comprises two schedules, A and B, from an examination of

which it is evident that the effect will be to reduce, in some cases, the fees payable in county court proceedings. In proof of this we may mention that, in future, without the payment of a hearing fee, one adjournment will be permitted *before* the case is opened, though the fee will have to be paid if a second adjournment be granted (Schedule A, pars. 10 and 25); that, with certain exceptions, where in an action for a debt or liquidated demand the defendant does not appear, one half of the fee paid by the plaintiff for the hearing of the plaint will be returned to the plaintiff by the registrar of the court, less, when the claim or demand does not exceed 40s., the sum of 1s., and, when the claim or demand exceeds 40s., the sum of 2s. (Schedule A, par. 12); that no fees are to be payable on applications for costs in cases in which money paid into court is accepted in satisfaction of the claim (Schedule A, par. 15); and that proceedings taken under section 48 of the County Courts Act, 1888, for the protection of officers of the court against persons assaulting them or rescuing goods taken in execution are to be altogether exempt from fees (Schedule A, par. 20). Besides effecting these alterations, and many others, the new order reduces materially the fees payable on judgment summonses (Schedule A, par. 22).

The Order also regulates the poundage on the issue of warrants and in many other cases (Schedule A, pars. 21, 22, 23, 24, 26, *et seq.*); prescribes the fees payable on commitment orders of the county courts (Schedule A, par. 26); fixes the fees payable on proceedings taken in court under the Agricultural Holdings Acts, 1883 to 1900, and kindred Acts (Schedule A, pars. 41 and 42); and provides that the same fees shall be taken in proceedings under section 11 of the Companies Act, 1867, under the Companies (Memorandum of Association) Act, 1890, or the Companies Act, 1898, as in proceedings under the Companies (Winding-up) Act, 1890. Certain fees are also increased, but perhaps the most remarkable feature of the new order is that which concerns set-off and counterclaims. At present, no fees are payable on set-off or counterclaim, and, as these not unfrequently exceed the plaintiff's demand, claims for considerable amounts are now sometimes heard and decided on payment of very inadequate fees. Under the new order, however, the principle is adopted of treating set-off or counterclaim as an original action, and requiring a defendant claiming a set-off or raising a counterclaim to pay fees thereon as in an original action, less the fees payable by the plaintiff. The effect of this change will most probably be to discourage the setting up of counterclaims devoid of real foundation. In Schedule B the fees payable to registrars and high bailiffs generally, and also in equitable, Admiralty, and other proceedings are prescribed. In this connection it should be stated that there is an express provision in this schedule that the fees prescribed in equitable actions or matters shall not be payable in proceedings in which the court exercises its powers under the Money-Lenders Act, 1900, s. 1. As the draft order under consideration has not yet, it seems, been subscribed by the Treasury Commissioners or approved by the Lord Chancellor, it may, we presume, still be modified, and it does not therefore seem desirable to print it at present, though it seems probable that it will be laid before Parliament in its present form.

The decision of the Court of Appeal in *Re De Falbe* (*Times*, 8th inst.) will probably be found to have a considerable influence upon the law of fixtures, especially as between tenant for life and remainderman, though the different grounds given for the decision may perhaps cause some confusion. In cases of fixtures there are two questions to be answered: first, is the article a fixture at all in the sense of being affixed to the freehold, and hence, under the general law, irremovable except by an owner in fee? and if so, does it fall within any of the exceptions which admit of its being removed? The first question, again, depends on two considerations: first, the mode of annexation—whether the article can be easily removed or no, without injury to itself or to the fabric of the building; and secondly, the object of the annexation, whether it is for the permanent improvement of the building, or only for a temporary purpose, and for the more complete enjoyment of the article as a chattel: *Hellawell* v. *Eastwood* (6 Ex. 295). Of course, if the article is so firmly attached that it cannot be removed without serious injury to itself or the building, the second point does not arise, nor is any further inquiry necessary. The article is a fixture, and no exception operates in favour of its removal. It is when the article, though attached to the building, can be easily removed—or in exceptional cases where it is not attached at all—that the question as to the object of the annexation has to be answered; and, if answered so as to render the article a fixture, it has then to be considered whether it falls under any of the recognized exceptions to the general rule of irremovability. In *Re De Falbe* the question arose with respect to ten pieces of tapestry which had been introduced for the decoration of a mansion-house by the tenant for life, three being placed in the hall and seven in the drawing-room. The tapestries in the hall were placed in oak frames, and the frames were attached to the wall hardly more securely than ordinary picture frames. The tapestries in the drawing-room were not in frames, but were stretched between strips of wood nailed to the wall. They were thus sufficiently attached to the building to be easily treated as fixtures if such treatment was warranted by the object of the annexation, while, on the other hand, they were not so firmly attached as to forbid removal without damage to themselves and without material damage to the building.

The question as to the removal of the tapestries by the executors of the tenant for life was therefore the same as that which arose in *D'Eyncourt* v. *Gregory* (L. R. 3 Eq. 382). The tapestries in that case had been affixed to the walls in a similar manner, and Romilly, M.R., held that they were not removable by the persons to whom the tenant for life, who had placed them there, had bequeathed them. The ground of the decision seems to have been that they were an essential part of the decoration of the room. In other words, the presumption in favour of their being fixtures raised by their attachment to the building was strengthened by the circumstance that they were attached for the permanent improvement of the building and not for their better enjoyment as chattels. In the present case of *Re De Falbe* Byrne, J., acted on the authority of *D'Eyncourt* v. *Gregory*, and held that the seven tapestries in the drawing room were fixtures and not removable by the executors of the tenant for life, but that the three in the hall were not fixtures and were removable. The Court of Appeal (Rigby, Vaughan Williams, and Stirling, L.JJ.) have reversed this decision as to the seven tapestries and have in effect overruled *D'Eyncourt* v. *Gregory*. According to Vaughan Williams, L.J., these tapestries were not fixtures at all, since they were not affixed to the building for the improvement of the building, but only for the enjoyment of the tapestries as chattels; and there was no more fixing than was necessary for such enjoyment. Having arrived at this result, his lordship of course held that they were removable. The grounds of Stirling, L.J.'s, judgment are not stated in the report before us, but Rigby, L.J., found it necessary to go a step further. Assuming that the tapestries were fixtures, he held that they fell within the exception which allows of the removal of fixtures which are articles of ornament. How far, if at all, this exception prevails as between tenant for life and remainderman has hitherto been a matter of considerable doubt (see Amos & Ferard on Fixtures (3rd ed.), p. 184), and certainly it would not have been safe to say that it could be applied as freely as in a case of landlord and tenant. The same uncertainty has existed in cases between the executor and the heir or devisee of a tenant in fee, though in the old case of *Beck* v. *Rebow* (2 P. Wms. 94) tapestries were allowed to be removed as against the devisee of the house as being matter of ornament. The judgment of Rigby, L.J., however, in the present case seems to regard these distinctions as non-existent, and he held that the exception applies wherever an article has been affixed to the freehold simply for the purpose of ornamentation. If it should appear that all distinctions as to the relaxation of the law of fixtures as regards tenant for years, executors of tenant for life, and executors of tenant in fee have disappeared, the law will have undergone a very important simplification, though it would be premature to say at present that this is the effect of the learned Lord Justice's judgment.

A QUESTION of some practical importance, as to the right of the incumbent of a parish to vote at an election of the people's churchwarden, was decided last week by WILLS and CHANNELL, JJ., in *Reg.* v. *The Bishop of Salisbury*. The bishop had refused to swear in a Mr. VINE as churchwarden of a Dorsetshire parish on the ground that he had not been duly elected. In the absence of any local Act or special custom dealing with the matter, the rule of the common law (adopted in the 89th canon) is that churchwardens are appointed by the joint consent of the incumbent and the parishioners, and that failing such consent, one is appointed by the incumbent and another by the parishioners. In the present case the incumbent had appointed his churchwarden, and Mr. VINE and another were nominated at a vestry meeting as candidates for appointment by the parishioners. A poll was taken, and Mr. VINE received twenty-three votes as against twenty-nine given to the other candidate. The votes were given according to the scale prescribed by the Vestries Act, 1818, the number of votes of each voter being regulated by his assessment to the poor rate. The incumbent, who (if entitled to vote at all) was entitled to six votes, added these to Mr. VINE's twenty-three, thus making the numbers equal; he then gave his casting vote under section 2 of the Act of 1818 in favour of Mr. VINE, and declared him to be duly elected. The question was whether the common law rule embodied in the canon had been abrogated by the Act so that the incumbent, although he had appointed his own churchwarden, was entitled to take part in the election of the people's warden, and to vote as a parishioner and also to give a casting vote as chairman. There is distinct authority that the 89th canon truly states the common law; this is recognized in *Reg.* v. *Allen* (L. R. 8 Q. B. 69), and in *Stoughton* v. *Reynolds* (2 Str. 1045, decided in 1735), Lord HARDWICKE said: "As to the vicar, he seems to have no share in the election of the second churchwarden nor to have any right to preside." The Act of 1818 deals with vestry meetings generally, and contains no specific reference to the election of churchwardens. It provides for the method of voting by the inhabitants, and it recognizes the right of the minister or incumbent to preside, if present, and gives to the presiding chairman a casting vote, to be used in cases of an equality of votes in addition to his original vote or votes. The decision of the Divisional Court was that under the common law the incumbent is subject to a legal incapacity to vote as a parishioner at an election of people's churchwarden, and that the Act of 1818 did not remove that incapacity. The provisions of that Act as to voting at ordinary vestry meetings do not apply to him as an inhabitant, though it may have the effect of giving him a casting vote in cases of equality. This decision is in accordance with good sense. An incumbent who has had the sole appointment of one churchwarden ought not to be entitled to join with his parishioners in the appointment of the other, unless to avoid the deadlock which would be produced by an equality of votes.

COMMENTS have been recently made by a leading metropolitan police magistrate, and also previously by other magistrates, severely criticizing the methods employed by the officials of the Post Office in investigating criminal charges against servants of that department. Many persons of experience in the administration of the criminal law will probably refuse to indorse these criticisms. The course pursued, which is objected to, seems to be this: The officer entrusted with an inquiry, after investigating the matter and having his suspicions directed to a certain person, interviews that person and puts questions to him; the officer, however, seems in every case to tell the suspected person in the first place that his answers may be subsequently used against him. The questioning of the suspected man frequently leads to his conviction and to the recovery of stolen property. It leads also, probably, not infrequently to the suspected person clearing his character and explaining what looked suspicious. It is submitted that there is no real cause for objecting to this course. Any objection, to be good, must be founded on the ground that such procedure tends to defeat the ends of justice and to lead to the conviction of the innocent. The results, however, seem to be quite the opposite, and to be the conviction of the guilty and the protection of the public. Of course no one would like to see the French system of judicial and compulsory cross-examination introduced into this country. That system is as abhorrent to the minds of Englishmen as inquiry by torture. The mere questioning of a suspected person, however, with due warning and with no obligation upon him to answer, only tends to bring crime home to the right door, and often leads to the clearing of a person wrongly suspected. With all respect to those judges and magistrates who so strongly object to the questioning of a suspected person, their opinions seem to be a relic of the contest (now ended for ever) over the propriety of allowing accused persons to give evidence. It is very difficult to see why a guilty man should be so carefully protected from what is known as "giving himself away," nor have the magistrates who have made these objections ever clearly formulated the reasons for their objections. They say it is "un-English," that it is "monstrous," and so forth. But why? An innocent man would probably be only too glad to have the opportunity of being questioned before being prosecuted, and of giving his version of the suspicious facts, thereby perhaps clearing himself without any unpleasant publicity. A guilty man, on the other hand, has no real cause of complaint because he is put in an awkward position by his own wicked act. He must either refuse to answer the questions, which is suspicious; or tell lies, which will probably be found out, and re-act against him; or tell the truth and convict himself. It is an awkward position, but he surely does not deserve much pity. Of course a confession to a person in authority may not be proved in evidence against a person unless it is voluntary. But this means that the confession to be admissible must not have been obtained by any inducement, threat, or promise. There is no law against asking a question without holding out any inducement or making any threat. If a master suspects his servant of having stolen something, will anyone venture to say he must not ask the servant any questions? If he dismisses the servant because of his suspicion without giving him a chance of explaining, he is acting unfairly. Is he to abstain from asking questions because the answers may be unfavourable to the servant? The question is absurd. And if the servant gives incriminating answers, is the master to lock them up in his own breast and keep silence thereon? This is also absurd. Certainly no threat or inducement must be used. To allow that would be dangerous, and might approach very nearly to examination by torture. But a master is perfectly right to question a suspected servant and to make subsequent use of his answers; and, it is submitted, the inquiry officers of the Post Office are quite as much justified in questioning a suspected letter-carrier, provided they do so openly and fairly, with full warning and without threats or promises. Certainly it is of the greatest importance to the public to ensure the safety of the post.

THE DECISION of the Court of Appeal in *Taff Vale Railway Co.* v. *Amalgamated Society of Railway Servants* (1901, 1 Q. B. 170), that a trade union cannot be sued under its registered name has been quickly followed by another decision which will not be so acceptable to those bodies. In *Linaker* v. *Hewlett and Others* the trustees of the same society were sued in respect of a libel contained in a newspaper, of which the trustees were the registered proprietors, and judgment was given against the defendants for £1,000, by MATHEW, J., in accordance with the verdict of the jury. The question was then raised whether the trustees were entitled to be indemnified out of the funds of the society. The learned judge has decided this question against the society. The newspaper in question, although registered in the name of the trustees or one of them, has always been treated in the statutory reports and accounts of the society as one of their assets. Section 9 of the Trade Unions Act, 1871, expressly authorizes the trustees to bring and defend actions "touching or concerning the property, right, or claim to property of the trade union," and it was contended that as the present action was one of tort and did not relate to any specific property of the union, the assets of the society could not be made liable for the damages recovered. Certain *dicta* in the *Taff Vale Railway*

case were relied on in support of this contention, but the decision in that case does not touch the question at issue, and MATHEW, J., felt free to decide that an action for damages for tort is an action touching the property of the society. A further point raised was that the conduct of a newspaper was *ultra vires* of the society; but the objects of the society, set out in its rules as required by the Act of 1871 (section 14 and Schedule I., rule 2), include "to improve the condition and protect the interests of its members," and it was to these objects that the newspaper in question was devoted. MATHEW, J., therefore, held that the management of a newspaper of this kind was within the powers of the society, and the newspaper was part of its property, and that the trustees were entitled to be indemnified in respect of the action out of the funds of the society. The decision will no doubt be the subject of an appeal, but it appears to stand upon sound principle.

THE CONSIDERED judgment of the Divisional Court (the President and GORELL BARNES, J.) in *Pickavance* v. *Pickavance* (1901, P. 60) is important, because in principle it applies not only to proceedings under the Summary Jurisdiction (Married Women) Act, 1895, upon which that case was founded, but to all proceedings taken in accordance with the Summary Jurisdiction Acts. The broad question which arose for decision was, what is the effect of the withdrawal of a summons? Does it put an end, not merely to that particular summons, but also to the complaint upon which it was founded? Now, it is to be remembered that a complainant cannot put an end to a criminal proceeding by withdrawal of a summons without the consent of the court. In *Pickavance* v. *Pickavance* it was held that upon such withdrawal the complaint upon which the summons is founded necessarily falls to the ground, and therefore the court cannot issue a fresh summons grounded on the same complaint. The point is one which is not covered by authority, but there can be no doubt that the decision is a sound one. It accords with the principle in civil cases that a consent order is a bar to further proceedings founded on the same cause of action. Moreover, it would be intolerable, especially in cases under *quasi*-criminal statutes, such as the Summary Jurisdiction (Married Women) Act, 1895, if proceedings could be kept hanging over a man's head almost indefinitely. The effect of allowing a subsequent summons to be founded on the same ground of complaint would practically abolish the statutory limit for the institution of proceedings which is prescribed by section 11 of the Summary Jurisdiction Act, 1848, as six months. Unless the court were very vigilant a summons might be withdrawn from time to time while a case was being bolstered up. The decision in *Pickavance* v. *Pickavance* is therefore both just and salutary, and, as it is a new point, should be carefully noted.

THE MASTER who made the order in the case of *Montrie* v. *Mitchell* (reported elsewhere), which reached the Court of Appeal this week, seems to have rather misconceived the scope of the functions of the official solicitor. The plaintiff, suing *in formâ pauperis*, applied under R. S. C. ord. 16, r. 26, for a solicitor to be assigned to him, and the Master made an order assigning the official solicitor to him. This order was discharged by Mr. Justice DAY, and his decision was upheld by the Court of Appeal. Ord. 16, r. 26, although wide enough to include the official solicitor, was never intended to include him. The rule has a very ancient origin, being, in fact, almost in terms a reproduction of an order in existence since 1661. But the official solicitor is quite a recent creation, being the successor of the solicitor to the Suitors' Fee Fund Account appointed in 1836. It would be obviously embarrassing to the official solicitor, not to say intolerable, if whenever a plaintiff suing *in formâ pauperis* had no solicitor to propose, the pauper could successfully apply to have the official solicitor assigned to him. The pauper plaintiff ought, when he applies under rule 26, to supply the name of a solicitor whom he would like to have, and the official solicitor should not be called upon to act in such cases unless there is some complication arising out of infancy, or lunacy, or the liberty of the subject is involved. But in such a case it is the official solicitor who generally takes the initiative. However, the proper course would seem to be that the Master should, in such cases, apply to the official solicitor, who should have an opportunity of considering the case and declining to take it up.

IN THE CASE of *Ruthven* v. *De Bour*, an action for libel tried before Mr. Justice RIDLEY on the 8th inst., the plaintiff, who conducted his own case, asked in cross-examination one of the witnesses, a Roman Catholic priest, whether a priest who heard confessions was not bound to put certain questions to those who confessed. This question was perhaps put in an offensive manner, but it was *primâ facie* merely a question as to the usage of the Roman Catholic priesthood. The witness thereupon asked the judge whether he was bound to answer the question, and the judge, according to the newspaper reports, replied, "No," and (addressing the plaintiff) said, "You are not entitled to ask what questions priests put in the confessional or the answers given." This decision is somewhat perplexing. There has been much discussion as to whether a Roman Catholic priest who gives evidence in the English courts can be compelled to disclose any fact which he only knows through being told of it in confession, and the general tendency of the decisions is to hold that even in these circumstances the witness has no privilege. But it will be observed that the decision of Mr. Justice RIDLEY goes much further, and suggests a privilege as to the usage of the priesthood of which we can find no trace in any law book. The action was apparently not one to excite much sympathy, and the plaintiff had not the assistance of counsel, but it is important that no question of privilege should be decided without careful consideration.

THERE HAS been during the past fortnight what we think is a repetition of the advertisements of the two applications for registration with absolute title to which we last referred. If we are correct in this supposition, the numbers of advertised applications stand at eleven in sixteen weeks.

WHAT CONSTITUTES INFRINGEMENT OF A PATENT.

A CURIOUS phase of this question was discussed in a case, or rather a series of cases, which were recently argued before the Court of Appeal, and those interested in patent law were awaiting the judgment of the Court of Appeal with considerable interest, especially as Lord ALVERSTONE was presiding on the occasion. Now, however, it transpires that the litigation has been compromised, and consequently the judgment of the Court of Appeal will not be pronounced. In the cases in question to which we refer the SACCHARIN CORPORATION were plaintiffs, and they sued among others REITMEYER & Co. for infringement of a certain patent, the infringement consisting in importing certain saccharin into this country. Now the patent in question was not a patent for saccharin, but it was a patent for the manufacture of ortho-toluene-sulpho-chloride, which in the interests of brevity we will hereinafter refer to as toluene. Toluene was one of the most important elements employed in the manufacture of the imported saccharin, but in the course of the manufacture the toluene was changed and no longer existed as toluene. Mr. Justice COZENS-HARDY held in effect that the saccharin infringed the plaintiffs' patent (17 R. P. C. 611), but in so holding he simply followed, without discussing it, the decision of Mr. Justice BUCKLEY in the case of the *Saccharin Corporation* v. *Anglo-Continental Chemical Works* (17 R. P. C. 307). In deciding that dealing with the saccharin was an infringement of this patent, BUCKLEY, J., went upon the ground that the grant in letters patent is a grant to the patentee to make, use, excise, and vend the invention, and to have and enjoy the whole profit and advantage by reason of the invention, and to this end all others are precluded from either directly or indirectly making use of or putting in practice the invention or any part of the same, and he said that by the sale of saccharin, in the course of the production of which the

patented process was used, the patentee was deprived of some part of the whole profit and advantage of the invention, and the importer was indirectly making use of the invention.

Assuming for the moment that this principle is right, the question is, how far does it extend? In the arguments in the abortive appeal, this sort of case was put. Suppose a patent was granted to A. for a particular process of making salt. B. makes salt according to that process, without the licence of A. C. buys the salt, and with it makes hydrochloric acid. D. buys the hydrochloric acid, which was made, and uses it to engrave a plate. E. buys the plate and prints from it. F. buys one of the prints—who are infringers? B. and C. clearly, but are D., E., and F. infringers? Common sense would certainly say No! but on the other hand it may be said that each of them deprives the patentee of some part of the whole profit and advantage of his invention and therefore indirectly uses the invention. The fact is that in this imaginary case and in other similar cases the line must be drawn somewhere, but the question is—Where is it to be drawn? We do not think that any hard and fast line can be laid down, but that each case must depend upon its own circumstances. It surely must be impossible to say that every article into the composition or manufacture of which something made in infringement of a patent is used constitutes in itself an infringement of that patent; otherwise this sort of thing might happen:—A confectioner buys some jam for the purpose of using it in his business. This jam was made with sugar, one-tenth of which sugar was made in infringement of a patented process and the other nine-tenths were not. It would seem ludicrous to say that the confectioner infringed the patent.

Although the appeals to which we have referred proved abortive, it is much to be hoped that the question will come again before the Court of Appeal, and that we shall get the benefit of the views of that court upon the point. When, however, the point comes before a court of first instance we anticipate that such court will consider itself bound by, and will follow, the decision of Buckley, J., adopted by Cozens-Hardy, J., to which we have referred.

Another phase of the question of infringement came before the Court of Appeal last December, and in this case there was a decision. The question there involved was—Under what circumstances does possession of an infringing article amount to an infringement? In that case (*British Motor Syndicate* v. *Taylor & Sons* (17 R. P. C. 723)) the defendants had purchased twenty-seven infringing machines; some time before action they sold eight of the twenty-seven in the market, and they sent the other nineteen abroad, where they were sold. It was contended that there was no infringement in respect of these nineteen, but Stirling, J., held that there was infringement, and the Court of Appeal upheld his decision. Lord Alverstone, L.C.J., said "the facts being that the defendants bought them with a view of realising them, and did sell eight of them in this country, I come to the conclusion that they bought the whole twenty-seven for the purposes of sale here if opportunity arose, and I consider that there is no decision, certainly no principle, upon which we ought to hold that the fact that they disposed of part of those, which they bought, by sale to customers abroad, not knowing the circumstances at all in which they were sold, beyond saying they were sent out to their agents, enables us to say there is no infringement with regard to the nineteen." Vaughan-Williams, L.J., said, "I am not satisfied that mere possession of every patented article does constitute a user within the meaning of the words used in the Letters Patent. That must depend upon the nature of the article. It may amount to a user and it may not amount to a user; but here what is put forward is that there was not a mere user; but that there was acquisition and possession of these articles for trade purposes with the intention of using them in trade. In my judgment such an acquisition and such a possession of an article, whatever its nature may be, is a user."

This we think is a right and satisfactory exposition of the law. Therefore although mere possession in itself of an infringing article is not an infringement, yet where the possession is for trade purposes, you have infringement, and it is quite immaterial whether the possessor is the maker of the infringing article or whether he procures it from someone else. In deciding the case under notice the Court of Appeal considered the old case of *Minter* v. *Williams* (4 A. & E. 251). This case was cited as an authority for the proposition that mere exposure for sale of an infringing article is not infringement. On this Lord Alverstone said that *Minter* v. *Williams* was not an authority for such a proposition, but if it was he should not hesitate to over-rule it. Vaughan Williams, L.J., took the view that *Minter* v. *Williams* did decide, and intended to decide, that for which it was cited as an authority, but that the decision was wrong and ought not to be followed.

But there is yet another point in the case of the *British Motor Syndicate* v. *Taylor & Sons* which deserves a few remarks. Stirling, J., when the case was before him, held that there was infringement in regard to the nineteen articles, as to which the question arose, on the ground that the transport of them within the United Kingdom was indirectly making use of these articles within the meaning of the patent. When the case came before the Court of Appeal, they held, as we have seen, that there was an infringement on a different ground and not upon the ground of transport, as to which Lord Alverstone said, "I have expressly abstained from saying anything with regard to the doubt on the point which was reserved by Lord Herschell in the *Badische case* in the 1898 Appeal Cases, p. 208, because in my opinion, the question of whether there is infringement by transporting from place to place depends entirely upon what is protected by the letters patent and what is the nature of the invention which has been used; and speaking for myself, I should equally wish to reserve consideration of that point. There may be transportation which would be no infringement; there may be transportation, as in *Neilson* v. *Betts*, which undoubtedly would involve infringement."

If we may venture to predict what will be laid down when the House of Lords is obliged to decide the question whether transporting an infringing article constitutes in itself infringement, it will be this, that it will depend upon the nature of the patent, or rather of the invention protected by the patent, whether the transportation constitutes infringement or not. If the invention is one which renders transportation of the article possible, or even facilitates it, then the transportation will be infringement; if however, the article could be as well transported without the use of the patented invention as with it, then the transportation will not be infringement. Putting it another way; if during the transport the invention is dormant, then there is no infringement, but if it is, so to speak, active, then there is infringement.

HOW TO DEAL WITH INTEREST IN PREPARING INCOME TAX RETURNS.

III.

7. *Interest not payable out of profits brought into charge (continued).*—Where interest is not paid out of profits brought into charge to income tax, the tax in respect of it is collected, as we pointed out last week, under the special procedure of section 24 (3) of the Customs and Inland Revenue Act, 1888. Hence it is sometimes necessary to determine with accuracy how the "profits" of a business are to be ascertained, so as to know whether interest is really paid out of the profits or no.

In ordinary cases it is easy to say, in accordance with the principles laid down in the *Mersey Docks case* (8 App. Cas. 891) and *Russell* v. *Town and County Bank* (13 App. Cas., p. 424), and referred to above (*ante*, p. 253), whether any particular item of expenditure is an expense which may be set off against the gross receipts in arriving at the balance of profits, but occasionally the special circumstances of a business present difficulties. In *Last* v. *London Assurance Corporation* (10 App. Cas. 438) a life insurance company issued "participating policies" at an increased premium, and at the end of each quinquennial period two-thirds of the gross profits of these policies was returned by way of bonus. It was held, after much difference of opinion, that the two-thirds returned was not an expense incurred in earning the increased premiums, but was "annual profits or gains," and therefore assessable to income tax. The return to the policy-holders was not fixed in any event, like an item of expenditure, but was contingent on there being in fact a surplus. This decision was followed in the recent case of *Equitable Life Society* v. *Bishop* (48 W. R. 341; 1900, 1 Q. B. 177). But a different result was arrived at in *New York Life Insurance Co.* v. *Styles* (14 App. Cas. 381), where the company had no shareholders

and the members were the participating policyholders themselves. The members could not be regarded as making a profit out of themselves, and the surplus premiums returned to them were not assessable. In the last case Lord HERSCHELL pointed out that in a life insurance business it was impossible to treat the balance of incomings over expenses as profits. To secure solvency it is necessary to invest and accumulate a portion of the income.

Payment of interest by financial companies.—A consideration of the true nature of profits suggests that while, in accordance with the rules already stated, money borrowed by an ordinary trading company for the purpose of its business is to be treated as capital embarked in the concern, so that interest on it cannot be deducted as an item of expense, yet in the case of a financial company—that is, a company which deals in money—the result may be different. Money is then the commodity which is bought and sold, and the interest paid on money borrowed is an expenditure incurred in earning the interest received on money lent. In *Mersey Loan Co.* v. *Wootton* (2 Tax Cases 316), which was decided by a Divisional Court, the distinction was not perceived. The company received money on deposit and lent it out. The income was £2,000, but of this amount £1,500 went in interest to the depositors, and the company claimed that they ought to pay on £500 only. It was held, however, that the interest was payable out of profits, and hence was assessable under the terms of section 102 of the Act of 1842, the remedy of the company being to deduct it on payment to the depositors. The question whether, under the circumstances, the depositor's interest was "yearly interest," so as to allow of the deduction being made, does not seem to have been considered. It is clear, however, that in a case of this kind there are no profits until the deposit interest has been paid, and the case is virtually overruled by *Gresham Life Assurance Co.* v. *Styles* (41 W. R. 270; 1892, A. C. 309).

The *Gresham case* sets up very clearly the difference in respect of deduction of interest between trading and financial companies. One branch of the appellant society's business consisted in the sale of annuities to the public. A lump sum was paid down in the case of an immediate annuity, and for a deferred or contingent annuity either a lump sum was paid or there was a series of periodical payments. In ascertaining its profits for income tax purposes, the society claimed to deduct from its gross income the sum paid in discharge of its annuity contracts, but such deduction the authorities alleged to be in contravention of rule 4 of Schedule (D), case 1 (see *ante*, p. 236). The House of Lords decided in favour of the society on the ground that the deduction of annuities was only forbidden by the rule when these where payable *out of profits*, and in the case in question this condition was not satisfied. The peculiar circumstances of the business, which consisted in the sale of annuities, had to be taken into account. "Profits and gains," said Lord HALSBURY, C., "must be ascertained on ordinary principles of commercial trading, and I cannot think that the framers of the Act could be guilty of such confusion of thought as to assume that the cost of the article sold to the trader, which he in turn makes his profit by selling, was not to be taken into account before you arrived at what was intended to be the taxable profit. As I have said, the confusion has arisen from the use of the words 'annuity or annual sums payable,' without considering that the particular commercial adventure consists in selling annuities, and that which they pay, therefore, is to them the cost of the article supplied. You can no more refuse to take that cost into your consideration when ascertaining the balance of profits and gains than you could the cost of the coals or the corn to the coal merchant and to the corn merchant in ascertaining what are the profits from his trade." Similarly Lord HERSCHELL said: "The annuities are not, in my opinion, payable out of the profits and gains of the society; until the payments which they necessitate have been taken into account it cannot be ascertained whether there are any profits or gains or not;" and he added that while his view of the *Gresham case* was not inconsistent with *Alexandria Water Co.* v. *Musgrave* (11 Q. B. D. 174, *ante*, p 236), it was in conflict with *Mersey Loan Co.* v. *Wootton* (*supra*): "But the reasoning which has led me to my present conclusion applies equally to the facts of that case."

The result is that where a company deals in money, whether by the sale of annuities or by borrowing and then lending again, the annual payments for annuities or interest which are necessitated by the carrying on of the business are to be deducted from the receipts before the taxable balance of profits is arrived at. Prior to 1888 it followed in such a case that the annual payment was made without deduction of income tax, and the payment of the tax was thus left to the recipient. Under the Customs and Inland Revenue Act of 1888, however, the income tax must be deducted and paid over to the authorities. In general, therefore, the distinction suggested between trading and financial companies is not of much practical importance. It is the same in effect whether a financial company pays on its entire profits without deduction of annuities or annual interest, or whether it treats these as an item of expense, and then deducts and accounts for the tax under section 24 (3). In either case it makes the same deductions of tax on paying the annuity or interest, and pays, in the aggregate, the same sum to the revenue. A financial company would, however, gain an advantage by proceeding under that section in the case of interest on short loans, as it would avoid the double payment of income tax, which we have already discussed (*ante*, p. 252). Although the tax cannot be deducted from interest under section 102 of the Act of 1842 or section 40 of that of 1853, since the interest is not "yearly interest," yet the interest can be treated as an item of expense in making up the balance of profits, and the tax then deducted on payment and accounted for under section 24 (3) of the Act of 1888.

Payment of interest by public bodies.—The operation of section 24 (3) is also illustrated by the recent case of *London County Council* v. *Attorney-General* (1901, A. C. 26). For the financial year 1897-98 the dividend on Metropolitan Stock payable by the council amounted to some £1,140,000. In that year the council received about £100,000 in rents, and about £500,000 for interest on advances made by it to other public bodies. The balance required to make up the dividend was raised by rates. Had the entire amount been raised by rates, then section 24 (3) would have applied to the whole. The interest would not have been paid out of profits or gains brought into charge, and the council, on deducting the tax, would have been bound to hand over the whole to the commissioners. In respect, however, of the £100 000 of rents and the £500,000 of interest, income tax had been deducted on payment to the council, and it was urged on their behalf that, to this extent, the interest paid by the council was paid out of profits already brought into charge. In principle this contention was obviously correct, and the council were only bound to account for the tax on the balance. But a doubt arose upon the construction of the initial words of the section, "Upon payment of any interest of money or annuities *charged with income tax under Schedule (D)*, and not payable, or not wholly payable, out of profits or gains brought into charge to *such tax*," then the person paying must deduct the tax and hand it over to the authorities. What is meant by the words "such tax"? Do they refer to income tax generally, or, following the previous words, only to income tax under Schedule (D)? If the latter construction is correct, then, since the £100,000 of rents were chargeable under Schedule (A), the interest, so far as it came from that source, was not payable out of profits or gains brought into charge; the section therefore applied, and the tax deducted would have to be accounted for. Such was the result arrived at by the Divisional Court and the Court of Appeal. It depends, however, upon a narrow and unnatural interpretation of the section, and it has been unanimously disapproved by the House of Lords. There is, as Lord MACNAGHTEN pointed out, no separate income tax under Schedule (D). There is one tax assessed under different schedules, and the words "such tax" refer to income tax generally, under whichever schedule it is assessed. The rents had already been brought into charge under Schedule (A), and hence, so far as they furnished the fund for payment of interest on Metropolitan Stock, the council were exempt from further liability, and were entitled to the extent of £100,000 to retain the tax deducted from payments to the stockholders. They had the same rights so far as their payments of interest were made out of the £500,000 of interest received which had already been taxed. All they had to account for, therefore, was the tax on the surplus over £600,000. The judgment of Lord MACNAGHTEN, besides establishing, in common with the other judgments delivered, this point, will be found to contain a lucid account of the policy of the Income Tax Acts in respect to dealings with interest.

This review of the subject shews, as we intimated at the commencement, that save in very exceptional cases interest is not taxed twice over. Such a result is avoided either by the letter of the statutes or by the practice of the revenue authorities. In order, however, to escape such double taxation, attention should be paid to the deduction of income tax from interest in all suitable cases, and to the proper preparation of the statement of profits for the purpose of the income tax returns.

At the Central Criminal Court on Friday last Charles Brown Smith, solicitor, who pleaded guilty to counts in an indictment charging him with that he, being trustee for the benefit of Elizabeth Smith and Ann Smith, his sisters, of £2,000 Indian Three-and-a-half per cent Stock, unlawfully converted and appropiated part of the property to his own use and benefit or to the use and benefit of Edwin Henry Thorn, was brought up for judgment, and was sentenced to six months' imprisonment in the second class. Phillimore, J., in giving sentence, said it gave him very great pain to have to pass any sentence upon the defendant; but he had really passed judgment upon himself when he surrendered and gave himself up, surrendering as he (Phillimore, J.) believed from honourable and creditable motives, and not because he thought that the storm was coming, and that he would establish a refuge for himself by giving himself up. He took the view that very likely never, or at any rate not for a long time, would the fraud have been found out if the defendant had not confessed it, and he took that into consideration.

REVIEWS.

THE LANDS CLAUSES ACTS.

THE LANDS CLAUSES ACTS; WITH DECISIONS, FORMS, AND TABLES OF CASES. By ARTHUR JEPSON, Barrister-at-Law. SECOND EDITION. By JOHN M. LIGHTWOOD, M.A., Barrister-at-Law. Stevens & Sons (Limited).

This work, in its new, and practically rewritten, form, may be described as a handy and well-arranged treatise on the Lands Clauses Acts. It is constructed, in accordance with the original author's design, on the lines of notes to the various sections, a method which suits very well the subject-matter. It is certainly convenient, when dealing with these Acts, to have the sections in bold type followed by notes in legible type containing the decisions. But the book differs from the old-fashioned section and note treatise in the careful and logical arrangement of the notes in headings and sub-headings which has been adopted by the present editor. Thus, to take the section the decisions on which stand most in need of such treatment—section 68, so far as it relates to "injuriously affecting"—we find the cases classified according to the conditions which must be satisfied before compensation can be given—namely, (1) The injury must be due to the execution of the works, as distinguished from their subsequent user; (2) the injury must be such as would, but for the statute authorizing the works, be actionable; (3) there must be an infringement of a right incident to to land; and (4) the damage must be due to an actual interference with the land, or some right therein. Under the first head *Hammermith, &c., Railway Co.* v. *Brand* (L. R. 4 H. L. 171) is duly noticed, but it might possibly have been well to prefix to the above-mentioned conditions a preliminary one—that, in order to give rise to a claim for compensation for injurious affecting under the Lands Clauses Act, land or rights of the claimant must be taken—and to point out, in the language of Willes, J., in the last-mentioned case (at p. 183), that, in cases where no land is taken, the right of action which would have existed but for the statute is taken away by the statute in respect of the works executed and railway constructed. Such a heading would, however, no doubt require to be guarded as to compensation in respect of restrictive covenants: *Kirby* v. *Harrogate School Board* (1896, 1 Ch. 437) and easements affecting the land taken, the decisions relative to which are carefully collected under head 4 at pp. 177-180; and we are on the whole well content with the arrangement adopted by the editor. A concluding sub-heading deals with procedure under section 68. In relation to this matter of procedure it may be mentioned, in passing, that the editor has prefixed to the book a useful "table of proceedings under the Land Clauses Acts," with references to the pages of the book and the forms given at the end of the work relative to the various steps. We may instance the notes on section 80 (Costs in case of money paid into court) as another example of excellent arrangement. In the note in section 82 on the subject of costs, the decision in *Re Burdekin* (1895, 2 Ch. 136) is accurately stated with reference to the Remuneration Order, but it might have been well to draw special attention to the importance of this decision as apparently settling the rule that in the case of an agreement for voluntary sale to a corporation having compulsory powers under an Act with which the Lands Clauses Act, 1845, is incorporated, such agreement not containing any provision to the contrary, section 82 applies, and throws the costs on the purchaser.

Equal in importance to the arrangement of the work is the accuracy of the statement of decisions, and here we find a great improvement on the last edition. We have checked a considerable number of cases, not only without finding any error, but finding scrupulous accuracy in giving the gist of the decisions. And, so far as we can ascertain, the editor has not omitted any case of moment. Every assistance which can be desired in the shape of the year of decision of each case being mentioned, and of references being given to each series of reports, is afforded.

The editor has prefaced to the book a clearly-written introduction containing a summary of the points arising on the various groups of sections in the Act of 1845, and there are a large number of forms under the Acts and precedents of costs given at the end of the book. We think that the work will be found an extremely useful guide to the Lands Clauses Acts.

BOOKS RECEIVED.

Ruling Cases. Arranged, Annotated, and Edited by ROBERT CAMPBELL, M.A., Barrister-at-Law, assisted by other Members of the Bar. With American Notes by LEONARD A. JONES, A.B., LL.B. (Harv.). Vol. XXII.: *Quia Timet* Action—Release. Stevens & Sons (Limited). Price 25s. net.

The Intermediate Exam. Digest. Containing all the Questions set at the Intermediate Examinations of the Law Society on Stephen's Commentaries on the Laws of England, and intended as a Revision Guide to that Work. By ALBERT GIBSON and ARTHUR WELDON, Editors of the "Law Notes," &c. Fourth Edition. The "Law Notes" Publishing Offices.

Supplement to the Companies Act, 1900; with Commentaries. By PAUL FREDERICK SIMONSON, M.A. (Oxon.) Barrister-at-Law. Containing Forms prescribed by the Board of Trade. Effingham Wilson; Sweet & Maxwell (Limited).

Supplement to The Law relating to Company Promoters. By W. NEMBHARD HIBBERT, LL.D. (Lond.), Barrister-at-Law. Effingham Wilson. 1s. net.

An Epitome of Personal Property Law. By W. H. HASTINGS KELKE, M.A., Barrister-at-Law. Sweet & Maxwell (Limited).

CORRESPONDENCE.

THE MORAL OF THE LAKE CASE.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Are not solicitors tempted to embark in financial and other schemes because, year by year, they see their incomes decrease while their expenses—office and otherwise—remain the same or increase?

The Land Transfer Act and the alterations of the scales of costs in litigious work must decrease the solicitor's profit. Again, clients, more particularly those engaged in business, are not obliged now to consult their solicitors on matters with respect to which they would go to him twenty or thirty years ago. A layman knows the ordinary principles of law and goes to see his solicitor only in more complex cases.

The cost of litigation is probably the same now as it was years ago, chiefly, I venture to think, because counsel have increased their fees and kept pace with the times.

We poor solicitors have no such option. I suppose we are the only body of men who have no right to go before a jury and ask for fair remuneration for our services. I am not forgetting physicians, but their position is different owing to their fees being paid at the time.

The Incorporated Law Society should be urged, and, if necessary, forced, to endeavour to obtain an entire revision of the scale of fees which form the basis of the remuneration of solicitors, and if this is done we shall hear less of frauds by solicitors.

Many instances of under-payment may be given, but let me take a very simple one—viz., where counsel are briefed in an important case, the leader having, say, 100 guineas. Your readers know, alas! what is the remuneration for the attendance in court of the SOLICITOR.

CASES OF THE WEEK.

Court of Appeal.

MONTRIE *v.* **MITCHELL AND ANOTHER.** No. 1. 11th Feb.

PRACTICE—PAUPER—ASSIGNING OFFICIAL SOLICITOR TO ACT—JURISDICTION—ORD. XVI. R. 26.

Appeal by the plaintiff in person from an order of Day, J., at chambers, discharging an order of the master assigning the official solicitor of the Supreme Court to act for the plaintiff, who had been admitted to sue *in formâ pauperis*. The plaintiff had not employed any solicitor in the matter, nor was the name of any solicitor brought before the master or judge as willing to act for the plaintiff in the action. The official solicitor contended that he ought not to be assigned as solicitor for a plaintiff or defendant suing or defending *in formâ pauperis* unless there were special circumstances requiring him to be assigned. It was not suggested that the plaintiff's claim was frivolous or vexatious.

THE COURT (A. L. SMITH, M.R., COLLINS, and ROMER, L.JJ.) dismissed the appeal. Their lordships held that, though under ord. 16, r. 26, there was jurisdiction in a proper case to assign the official solicitor to act for a pauper plaintiff or defendant, this jurisdiction should not be exercised unless there were special circumstances requiring the official receiver to be assigned, for if the official solicitor was required to act for every pauper litigant who had no solicitor, his position would be an intolerable one, as if the pauper litigant were unsuccessful the official solicitor would not be able to recover the disbursements he had made in the course of the action; that there were no special circumstances in the present case; and that therefore the learned judge's order was right. The court gave the plaintiff leave to bring before the master the name of some solicitor to act for him.—COUNSEL, *H. Sutton*. SOLICITOR, *The Official Solicitor*.

[Reported by W. F. BARRY, Barrister-at-Law.]

ARNOT *v.* **UNITED AFRICAN LANDS (LIM.).** No. 2. 6th Feb.

COMPANY—SPECIAL RESOLUTION—REQUISITE MAJORITY—DECLARATION OF CHAIRMAN—CONCLUSIVE EVIDENCE—COMPANIES ACT, 1862 (25 & 26 VICT. c. 89), s. 51.

This was an appeal against the refusal of Kekewich, J., to restrain the

defendant company and their directors from acting on some resolutions, which purported to have been duly passed by the shareholders as special resolutions for the winding up of the company, and the sale of its assets to a new company to be formed. The plaintiffs were shareholders in the company and alleged that these resolutions had not been properly passed. The plaintiffs filed affidavits to the effect that a motion for the adjournment of the meeting had been declared by the chairman to be lost. Considerable uproar had ensued, during which the chairman had put the resolutions for the winding up of the company, and had declared them carried, though most of the shareholders were unaware, owing to the disturbance, that anything was being done, and had no opportunity of voting on the resolutions. Affidavits were filed in reply on behalf of the company that members of the company who were further away from the chairman of the meetings than the plaintiffs had heard the resolutions put and voted on them, that the first resolution had been carried unanimously, and that a large number of shareholders had voted in favour of the other resolutions, while very few had held up their hands against, and that the chairman had accordingly declared the resolutions duly carried. Under section 51 of the Companies Act, 1862, unless a poll is demanded by at least five members, a declaration of the chairman that a special resolution has been carried is to be deemed conclusive evidence of the fact, without proof of the number or proportion of the votes recorded in favour of or against the same. No poll was demanded. Kekewich, J., thought that the resolutions had been duly carried, and dismissed the motion. The plaintiffs appealed. It was argued on behalf of the appellants that the chairman's declaration could not be taken as conclusive evidence that the resolutions had been carried by the proper majority, because the evidence proved that he had declared them carried without ascertaining whether there was a three-fourths majority in favour of them or not.

THE COURT (RIGBY, VAUGHAN WILLIAMS, and STIRLING, L.JJ.) dismissed the appeal.

RIGBY, L.J.—On the whole of the facts I consider that the learned judge in the court below has come to the right conclusion, that the chairman did put to the meeting those resolutions, notice of which had been given, and that he did declare those resolutions to be carried. That being so, on the authority of *Re Gold Co.* (27 W. R. 341, 11 Ch. D. 702) and *Re Hadleigh Castle Gold Mines (Limited)* (1900, 2 Ch. 419), in which *Re Gold Co.* was followed and explained, the conclusion must be that those resolutions were duly passed. That will preclude any inquiry into the number of the shareholders either for or against. I think the resolutions were duly passed, and must be taken to have been passed by the requisite number of shareholders.

VAUGHAN WILLIAMS, L.J.—I agree. I want to add one word as to the effect of section 51 of the Companies Act, 1862. It has been suggested that, though the words of the section are that the chairman's declaration is to be taken as conclusive, the case of *Re Horbury Bridge Coal, &c., Co.* (27 W. R. 433, 11 Ch. D. 109) shews that they are to be read as meaning only *primâ facie* conclusive. That case did not deal with section 51 at all, and does not affect the meaning of the words of that section.

STIRLING, L.J., delivered judgment to the same effect.—COUNSEL, *Kirby; Warrington*, K.C., and *J. W. Manning*. SOLICITORS, *Armitage & Chappel; Blair & W. B. Girling*.

[Reported by J. I. STIRLING, Barrister-at-Law.]

High Court—Chancery Division.

POOLE HARBOUR COMMISSIONERS *v.* **PIKE.** Kekewich, J. 7th and 8th Feb.

SHIPPING—HARBOUR DUES—POOLE HARBOUR ACT, 1756—SHIPPING DUES EXEMPTION ACT, 1867—PIER AND HARBOUR ORDER CONFIRMATION ACT, 1891—CONSTRUCTION—MEANING OF WORD "SHIP."

This was an action by the Commissioners of Poole Harbour against Messrs. L. W. Pike and A. Pike, carrying on business at Wareham as Pike Brothers, claiming a declaration that they were empowered to levy rates, duties, and customs in respect of all goods, &c., imported into and exported from Poole Harbour, and judgment for the sum of 5s. 5d. for dues payable by the defendants to the plaintiffs in respect of eighteen tons of coal exported by the defendants in an open barge without decks from Poole Harbour to Wareham on the 18th of May, 1899. By the Poole Harbour Act, 1756, the Corporation of Poole were empowered to levy the rates, duties, and customs specified in the schedule to the Act. That schedule provided that the duties payable by the master of every ship or vessel coming into or loading or unloading any goods in Poole Harbour should be 3d. per ton for all goods; but it was provided that such duties should not be payable on any goods, wares, or merchandize conveyed in open boats, lighters, or barges without decks from Wareham to Poole or from Poole to Wareham. By the Shipping Dues Exemption Act, 1867, it was enacted that no exemptions from dues should be allowed in the United Kingdom on account of any ship or goods being sent to or from, or anchoring or mooring at, or being laden or unladen at any particular place in any port or in the neighbourhood of any port, except where a ship in going to or from, or anchoring or mooring at, or being laden or unladen at such place derives no benefit from the expenditure of the class of duties in question, or less benefit than ships going to or from, or anchoring or mooring at, or being laden or unladen at another place in the same port (section 4, sub-section 4). By the Pier and Harbour Order Confirmation Act, 1891, confirming a provisional order, it was provided that the schedule to the Act of 1756 so far as it was inconsistent with the order should be repealed (section 2), and that where the rates authorized by the order were inconsistent with those authorized by the Act of 1756 the former should prevail (section 18). The schedule to the order increased the rate from 3d. to 4d. per ton. In 1895 the plaintiffs were appointed commissioners of the harbour in the place of the Corporation of Poole, and the defendants having refused to pay their claim for 5s 5d. in respect of harbour dues the present action was instituted. On behalf of the defendants it was contended that the Act of 1867 abolishing exemptions did not apply to an undecked barge, as it purported to apply only to ships; and that the schedule to the Act of 1891 applied to the rates payable and not to the exemptions granted under the Act of 1756; consequently that barges trading between Poole and Wareham were exempt from harbour dues.

KEKEWICH, J., said: I will first assume that the exemptions in the Poole Harbour Act, 1756, are still subsisting. Approaching the Act of 1867 from that point of view, I have to consider whether the defendant's barge is a "ship" within the meaning of section 4, sub-section 4, of that Act. Mr. Renshaw in reply cited the case of *The Mac* (30 W R. 552, L. R. 7 P. D. 38, 126), throwing some doubt on the language used in the earlier cases. The effect of that case is that every boat floating on the water, however propelled, even if only by oars, is within the word "ship." It must not, however, be forgotten that that decision was given on a particular statute for a particular purpose, the question to be settled being whether a hopper barge came within the definition of ship under the Merchant Shipping Act, 1854. All the cases cited turn on particular Acts of Parliament, and in many of them I have the distinct opinion of many eminent judges that a boat propelled by oars is not a ship. The balance of authority, in my opinion, is that the barge used by the defendants is not a ship within the Act of 1867, and I am strengthened in this conclusion by the fact that the words open boats, lighters, or barges without decks are expressly used in the Act of 1756, whereas the word ship alone is used in the Act of 1867. With reference to the word place in section 4, sub-section 4, of the latter Act, I do not think that it applies to a large area like the port of Poole, but to particular places, such as are mentioned in the Act of 1756. It seems to me that it would be a straining of language to say that in the Act of 1867 particular places are referred to though not in express terms, when they are referred to expressly as places in the Act of 1756. Coming to the Act of 1891, that Act only repeals the Act of 1756 so far as it is inconsistent with the provisions of the former. The inconsistency clearly lies in the increase in the amount of rates and duties to be levied by the commissioners. There is no inconsistency as to the subjects in respect of which the dues are to be paid, and as to them the exemption of the Act of 1756 subsists in favour of the defendants. The result is that there must be judgment for the defendants, and the action is dismissed, with costs.—COUNSEL, *Renshaw*, K.C., and *Church; P. O. Lawrence*, K.C., and *Broke Freeman*. SOLICITORS, *Prior, Church, & Adams*, for *H. S. Dickinson*, Poole; *Peacock & Goddard*, for *Trevanion, Curtis, & Ridley*, Poole.

[Reported by J. S. RISLEY, Barrister-at-Law.]

High Court—King's Bench Division.

LINAKER *v.* **PILCHER.** Mathew, J. 11th Feb.

TRADE UNION—CARRYING ON NEWSPAPER IN THE INTEREST OF THE SOCIETY—LIBEL—TRUSTEES SUED AS REGISTERED PROPRIETORS—DAMAGES—LIABILITY OF FUNDS OF SOCIETY FOR DAMAGES AND COSTS.

Further consideration. This was an action by a district superintendent of the Manchester district of the London and North-Western Railway Co. for libel against the trustees of the Amalgamated Society of Railway Servants and the registered proprietors of the *Railway Review*, and Mr. Wardle, the editor of that publication. At the trial the jury found a verdict for the plaintiff for £1,000, but the learned judge deferred entering judgment as the defendants took the point that the funds of the society could not be attached for the payment of the damages and costs.

MATHEW, J.—By their pleadings the defendants had taken the point that as a matter of law they could not in this action be sued in their capacity as trustees, nor in any way so as to bind the property of the Amalgamated Society of Railway Servants The *Railway Review* was started about the year 1894, and an endeavour was made in the first instance to register it as the property of the society. But the Board of Trade objected to the inconvenience of that course because of the very large number of persons who belonged to the society, and it was ultimately arranged that the newspaper should be registered in the names of the trustees of the society. In that way the names of the defendants appeared on the record. Under the Act of 1871, which related to trade unions, the property of the society was vested in trustees, and annual returns were published shewing the position of the affairs of the society. In the returns the newspaper in question was treated as an asset of the society, and the profit and loss account shewed that it was carried on at a slight loss. It was said by the plaintiff that the defendants were in the ordinary position of those who had a liability cast upon them within the limits of their trust by reason of their position as trustees, and that therefore they were entitled to be indemnified for what they had done in discharge of their duties as trustees. In reply, it was submitted that this was an action of tort, that the persons who appeared in the action were alone responsible, and that there was no right of recourse to the property of the *cestui que trust*. It was further argued, on section 9 of the Trades Union Act, 1871, that all the real and personal estate of the society was vested in the trustees for the use and benefit of such union. It would follow, if the defendants' contention were well founded, that the trustees would be liable, and that the society, for any breach of contract or tort, would be free from any liability and in the enjoyment of complete immunity.

The trustees had power to bring or defend an action touching or concerning the property of the society, and it was said on behalf of the defendants that this referred to specific property—*e.g.*, goods or lands, and as this was not an action in respect of specific property the liability would rest where it fell, and could not be transferred to the trade union. That seemed to him an extremely narrow construction to put upon the section, and it was difficult to conjecture, why the Legislature should take such a line. Reference had been made to certain *dicta* in the Court of Appeal in the case of the *Taff Vale Railway Co.* v. *The Amalgamated Society of Railway Servants* (1891, 1 Q. B. 170), whereby it was suggested that "property" meant specific property under the Act, but attention had also been called to another passage where the same judge had expressed an opposite view. He himself was satisfied that the Legislature had no such intention, and that the word "property" meant property generally, and that the construction sought to be put upon the section by the defendants was not a correct one. Another point raised was that it was *ultra vires* for a union to start and run a newspaper for profit. When he came to look at the objects of the society as disclosed by the rules, he saw that one of its objects was to improve the condition and protect the interests of its members. Was the newspaper started as a trading venture or to improve the condition and protect the interests of the members of the society? It was only necessary to look at the newspaper to see how thoroughly it was devoted to the interests of the members of the society. He held that the defendants, in their position as trustees, were entitled to be indemnified out of the funds of the society, and therefore there would be judgment for the plaintiff for £1,000 and costs.—COUNSEL, *Sir E. Clarke*, K.C., *Joseph Walton*, K.C., and *L. Sanderson*; *Isaacs*, K.C., *Horridge*, K.C., and *Clem Edwards*, for the trustees of the *Railway Review*; *Robson*, K.C., *Montague Lush*, and *Edmond Browne*, for the other defendants. SOLICITORS, *R. J. Taylor, Son, & Humbert*; *C. J. Smith & Co.*

[Reported by ERSKINE REID, Barrister-at-Law.]

MAYOR, &c., OF SOUTH SHIELDS (Appellants) *v.* **WILSON BROTHERS** (Respondents). Div. Court. 7th Feb.

LOCAL GOVERNMENT—NEW BUILDING—WOODEN STABLE—BOROUGH BYE-LAWS.

This was a case stated by justices of the Borough of South Shields, and it raised the point whether a wooden stable is a "new building" within the bye-laws of a certain borough. The complaint was made by one J. M. Hayton, on behalf of the South Shields Corporation, against Wilson Brothers for unlawfully erecting a new building in the said borough without first having given fourteen days' notice to the corporation of the said borough, by writing, delivered to the surveyor or left at his office, and without having delivered to such surveyor plans thereof contrary to the bye-laws as to new streets, buildings, &c., made by virtue of the Local Government Act, 1858 (21 & 22 Vict. c. 98), s. 34, for the Borough of South Shields. Upon the hearing of the complaint the following facts were either proved or admitted: The respondents are owners of a piece of ground of nearly an acre in extent situate in the said borough. It is boarded on every side, and is occupied in part by a veterinary surgeon, who has an office, a stable, and some other wooden erections for his business. The respondents also occupy the other part of the ground as a builders' yard, and near the centre of the ground the respondents put up a wooden stable, under twenty feet each way at the apex of a slanting roof only twelve feet high. On the part of the appellants it was contended that plans of the erection should have been delivered to the corporation and approved of by them before commencing to build the stable, according to the said bye-law. On behalf of the respondents it was contended that it had never been the custom of the corporation to require any plans for wooden-built stables to be submitted to them or in any way to have their approval, neither had this bye-law been insisted on before as being applicable to such a case as the present one, and in addition, that the said bye-law did not apply to such a case as the present. The justices came to the determination that the said bye-law did not apply to a stable built of wood upon enclosed ground such as in the present case. In their opinion a building to be a "building" within the bye-law should answer to the description of an edifice having some approach to architectural design and structurally fit and intended for use and occupation, and they held that the erection, as a matter of fact, was not a building and did not come within the said bye-law. No. 6 of the "Bye-laws as to New Streets, Buildings, &c, made by virtue of the Local Government Act, 1858 (21 & 22 Vict c. 98), s. 34, for the Borough of South Shields" provides that "Every person who shall intend to erect any new building shall give fourteen days' notice to the local board of such intention, by writing, delivered to the surveyor of the local board . . . and shall at the same time deliver to such surveyor . . . detail plans, and sections . . . of every floor of such intended new building, shewing the thickness of the walls, the dimensions of the rooms, the situation of the fireplaces . . . and generally the position, form, and dimensions of the several parts of such building. . . ." Bye-law 9 provides that "the external and party, or side and divisional walls of every new building shall be constructed of brick, stone, or other hard and incombustible material." A penalty is provided for any offence against the above bye-laws.

THE COURT (WILLS and CHANNELL, JJ.) held that the wooden stable was a new building within the bye-laws of the borough. It might be that bye-law 6 did not point to such a structure as existed in this case, but bye-law 9 was very clearly intended to include all buildings of this nature. The appeal will therefore be allowed. Appeal allowed and complaint remitted to the justices.—COUNSEL, *R. V. Bankes*. SOLICITORS, *Speechly & Co.*, for *J. Moore Hayton*, Town Clerk, South Shields.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

KEETON (Appellant) *v.* **SHEFFIELD COAL CO. (LIM.)** (Respondents). Div. Court. 7th Feb.

RATES—GENERAL DISTRICT AND POOR RATES—AMENDMENT OF—DEMAND NOTE—SUMMONS—MATTER OF COMPLAINT ARISING WITHIN SIX MONTHS OF ISSUE OF SUMMONS—JERVIS' ACT (11 & 12 VICT. c. 43), s. 11.

Case stated by justices for the West Riding of Yorkshire upon their determination of a claim made by the appellant on behalf of the Handsworth Urban District Council for the payment by the respondents to the council of the sum of £869 3s. The appellant was the collector of rates of the council. The respondents were the rateable occupiers of certain premises situate within the council's district. In 1897 the said premises were valued and assessed at a rateable value of £10,137. On the 28th of December, 1897, a poor rate was made, and the respondents were rated in respect of the said premises upon the aforesaid value. On the 23rd of March, 1898, a general district rate of 3s. in the pound, payable in two instalments, was made, to which the respondents were rated upon the above value at £1,520 11s. On the 21st of June, 1898, a second poor rate was made, by which the respondents were assessed on the same rateable value. On the 28th of July, 1898, the council demanded payment of the first instalment of the said sum of £1,520 11s., and on the 23rd of September, 1898, the respondents paid £356 8s. 6d., which was accepted by the council on account of the first half of the said district rate, and on the 25th of October, 1898, payment of the second half was demanded, and on the 27th of March, 1898, the respondents paid a like sum of £356 8s 6d. which was accepted by the council on account of the said rate. On the 22nd of November, 1898, a third poor rate was made by which the respondents were rated upon the aforesaid value of £10,137. On the 22nd of March, 1899, a general district rate of 3s. 4d. in the pound, payable in two instalments, was made to which the respondents were rated upon the aforesaid value at the sum of £1,689 10s. On the 21st of April, 1899, the respondents gave notices of appeal against the above poor rates, but not against the district rates. Payment of the first and second instalments of the last-mentioned district rate was demanded by the council, and the respondents paid the sums of £475 9s. 10d. and £450 on the 29th of September, 1899, and on the 5th of April, 1900, respectively, which sums the council accepted on account of the said rate. The appeals against the poor rates were referred to an arbitrator who, on the 4th of January, 1900, awarded that the rateable value of the premises was for the several periods relating to the two first-mentioned poor rates of the 28th of December, 1897, and the 21st of June, 1898, respectively, the sum of £7,517 9s. 9d., and for the period relating to the last-mentioned poor rate of the 22nd of November, 1898, the sum of £8,279 4s. 1d. In accordance with the award alterations were made in the valuation lists upon which the poor rates were made, and the council altered the figures in the general district rate in accordance with the alterations in the valuation list—that is to say, the rateable value of the said premises in the rate of the 23rd of March, 1898, from £10,137 to £7,517 9s. 9d. and the amount due from £1,520 11s. 6d. to £1,127 12s. 6d., and the rateable value in the rate of the 22nd of March, 1899, from £10,137 to £8,279 4s. 1d., and the amount due from £1,689 10s. to £1,379 17s. 4d. The council then demanded payment by the respondents of the sum of £869 3s. made up as follows: "1898, March 23rd: General District Rate £1,520 11s., altered to £1,127 12s. 6d. September 23rd: Amount paid by the respondents on account of the said rate £356 8s. 6d. 1899, March 27th: amount paid by the respondents on like account, £356 8s. 6d., making together £712 17s., leaving balance claimed £414 15s 6d. 1900, March 22nd: General District Rate £1,689 10s., altered to £1,379 17s. 4d. 1899, September 29th: amount paid on account of the said rate £475 9s. 10d. 1900, April 5th: amount paid on like account £450, making together £925 9s. 10d. and leaving balance claimed £454 7s 6d. Total amount claimed £869 3s" On the 24th of July, 1900, the council caused a summons to be issued calling upon the respondents to answer the said claim. On the hearing the respondents contended that the matter of the complaint arose more than six months previously to the issue of the summons and that the recovery of the amount claimed was barred by 11 & 12 Vict. c. 43, s. 11. The appellants contended that until the general district rates had been altered so as to agree with the award no valid demand could be made by the council in respect of them, and that payment had not been demanded until within six months of the issue of the summons and the claim was therefore not barred. The justices were of opinion that the claim was barred and they accordingly dismissed the summons.

THE COURT (WILLS and CHANNELL, JJ.) in allowing the appeal, were of opinion that the decision of the justices was wrong. Until the amendment under the award was made there was no right to demand the payment of the amended rate, and the valuation was not in force until then and the duty of the ratepayer to pay the reduced sum had not arisen. The matter of complaint had therefore arisen within six months of the issue of the summons and the claim was not barred. The case would therefore be remitted to the justices to make an order for arrears of rates to be paid on the reduced assessment. Appeal allowed.—COUNSEL, *Hugo Young*, K.C., and *R. G. Glen*; *Tindal Atkinson*, K.C., and *T. E. Ellison*. SOLICITORS, *Crowder, Vizard, & Oldham*, for *Creswick & Son*, Sheffield; *Dollman & Pritchard*, for *H. & A. Maxfield*, Sheffield.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

LUMLEY *v.* **H. J. OSBORNE.** Div. Court. 6th Feb.

PROHIBITION—JURISDICTION—COMMITMENT—JUDGMENT AGAINST FIRM IN HIGH COURT OF JUSTICE—JUDGMENT SUMMONS AGAINST ALLEGED PARTNER IN COUNTY COURT—COUNTY COURT RULES, ORD. 25, RR. 17, 14B—DEBTORS ACT, 1869 (32 & 33 VICT. c. 62), s. 5.

Motion for a writ of prohibition to the judge of the Croydon County

Court to prohibit from further proceeding upon an order of commitment made by the said judge on the 23rd of March, 1900, ordering the above-named defendant to be committed to prison for forty-two days. On the 28th of November, 1899, the plaintiff issued a writ in the High Court against the firm of Osborne & Co. for £41 2s. 6d. and served the writ on the defendant as manager. On the 24th of December, 1899, the plaintiff recovered judgment by default. On the 5th of March, 1900, the plaintiff took out a judgment under ord. 25, r. 14*b*, of the County Court Rules in the Croydon County Court against the defendant as a partner in the firm of Osborne & Co. The summons was returnable on the 23rd of March, 1900, and on that date the summons was heard. Two witnesses were then called by the plaintiff, but the defendant did not appear. The judge held that the defendant was a partner in the firm, and that he had had means to pay, and committed him to prison for forty-two days. It was contended on behalf of the defendant that the judge of the county court had no jurisdiction to make the order, since the judgment was against the firm and had been obtained in the High Court. Such a judgment against the firm in the High Court could only be enforced against a partner in the High Court. The county court could not try the issue of partnership in such a case. Ord. 25, r. 17, of the County Court Rules only deals with judgments against individuals. Ord. 25, r. 14*b*, only applies where judgment against a firm recovered in a county court. Further, the affidavit filed by the plaintiff was not in the form required by ord. 25, r. 14*b*, being Form 52 C. since it did not state the sources of information and grounds of belief: *McIntosh* v. *Simpkins* (17 T. L. R. 195). Also no evidence of means was given. On behalf of the plaintiff it was contended that the judgment was properly removed to the county court under ord. 25, r. 17, and the judgment summons was rightly taken out under ord. 25, r. 14*b*. The county court judge had rightly exercised his powers under the Debtors Act, 1869. As to the defect in the affidavit, it was not substantial and had been waived. There was evidence of means.

THE COURT reserved judgment.

Feb. 9.—WILLS, J.—I think that the proceedings in the county court were rightly taken under the 5th section of the Debtors Act, 1869. At the time when that Act was passed it was not possible to sue a firm in the firm's name. Now that can be done, but it is necessary to shew that any individual against whom it is sought to enforce a judgment recovered against the firm is a partner in that firm. In the present case the proceedings are governed by ord. 25, r. 14*b* of the County Court Rules, and I have little doubt that, although in 1869 there was no power of applying a judgment against a firm against a member of that firm, the county court judge was right in this particular. Instead of having two summonses, one to ascertain whether the person is a member of the firm, and another to ascertain whether it is a proper case to commit, one summons is sufficient to do both. I think that the defendant having been found to be a partner the debt was due from him at the time when judgment was entered against the firm, although it could not be enforced until the fact of partnership was established. That being so, I think there was jurisdiction to commit under section 5 of the Debtors Act, 1869, if the judge took into consideration that he had had means to pay the judgment so previously obtained. As to the point, however, that the affidavit under ord. 25, r. 14*b*, of the County Court Rules must shew the grounds of belief that the defendant is a partner, I think the contention of the defendant is right. It is a matter of substance and has been decided so to be. This being so, there was no jurisdiction provided the objection was taken. There is contrary evidence on this point, but on the whole I think that the objection was taken and not waived. As to there being no evidence of means, I am not satisfied that there was such evidence. I cannot help thinking that the witnesses were only called to shew defendant was a partner, and that such evidence was taken as being evidence of means to pay as well as of partnership. But I do not decide this point, as it is not necessary.

CHANNELL, J., concurred. Writ of prohibition issued.—COUNSEL, *S. H. Earle; Whateley.* SOLICITORS, *Pitman & Sons; Crofts & Mortimer.*

[Reported by J. A. GREENE, Barrister-at-Law.]

ANDREWS *v.* **WITTS AND ANOTHER.** Div. Court. 4th Feb.

WATER SUPPLY—WATERWORKS CLAUSES ACT, 1863, s. 18.

This was an appeal by case stated from the decision of the Justices for Gloucestershire dismissing an information preferred by the appellant, the secretary and manager of the West Gloucestershire Water Co., against the respondents charging that the respondent Witts, being a person having from the company a supply of water from certain stand-posts or pipes belonging to the company for other than domestic purposes—namely, for such domestic purposes, and also for the purpose of washing carts and for use in case of fire only, and that the other respondent, Frederick Holly, being a person in the employment of Witts, did use and each of them did use for purposes other than those for which they or either of them were or was entitled to use the same—to wit, for trade purposes, certain large quantities of water so supplied by the company contrary to the provisions of the Waterworks Clauses Act, 1863. By an agreement dated the 16th of September, 1898, and made between the Thornbury Rural District Council and their assigns and the West Gloucestershire Water Co certain main stand pipes, &c., the property of the district council and situate in Thornbury were demised by the district council to the water company for thirty years at a nominal rent, and in consideration of such demise and of a rental of £30 per annum to be paid to the company by the district council and of certain covenants contained in the agreement, the water company covenanted to supply the stand pipes with water sufficient for the purpose of domestic use and washing of carts as well as in case of fire, and the district council covenanted (*inter alia*) that they would to the utmost of their power assist the water company to prevent the misuse and waste of the water. Water was supplied to the stand pipes in accordance with the agreement. The respondents were both ratepayers of Thornbury, and paid the rates imposed by the district council. The respondent Witt was a baker, and the evidence was that the respondent Holly fetched water from the stand pipes, and that such water was used by Witt for the purposes of his business as a baker, and Witt said he should continue to so use it. It was contended that the respondents were not the proper persons to be proceeded against, because they had no agreement with the water company, nor did they get their water from the company. The justices held that the respondents were not persons who had from the company a supply of water for other than domestic purposes as charged in the information, and dismissed the information with costs. It was now contended on behalf of the appellants that the district council had made the agreement for and on behalf of the ratepayers of Thornbury, who were really the principals and paid through the agency of the district council for the water supplied by the water company. The respondents as ratepayers had a right to take water which belonged to the water company for certain purposes, and so had a supply from the company for those purposes. Having used the water so supplied for other purposes they had committed an offence within the words of section 18 of the Waterworks Clauses Act, 1863.

WILLS, J., said that in his opinion the respondents had a supply of water from the water company and if they did not come within the second part they came within the first part of section 18 of the Waterworks Clauses Act, 1863. It was clear that in the Act water supply was not limited to water supplied rightfully or to water supplied under a contract. The respondents were guilty of the offence charged.

CHANNELL, J., concurred, and said that it was without doubt an offence under the Act for the person who has rightfully got water for certain purposes to use it for other purposes. Case remitted to justices with direction to convict.—COUNSEL, *Duke, K.C.*; *D. Metcalfe.* SOLICITORS, *Thos. White & Sons.*

[Reported by J. A. GREENE, Barrister-at-Law.]

REG. v. THE BISHOP OF SALISBURY. Div. Court. 8th Feb.

CHURCHWARDEN—ELECTION—RIGHT OF MINISTER TO VOTE—89TH CANON—STURGES BOURNE'S ACT, 1818 (58 GEO. 3, c. 69).

Cause shewn by the Bishop of Salisbury against a rule *nisi* ordering him to admit Mr. S. Vine as churchwarden of the parish of Winterborne Came. At the election of the people's churchwarden for the parish of Winterborne Came on the 7th of May, 1900, there were two candidates, Mr. Passemore and Mr. Vine. Mr. Passemore obtained 29 votes and Mr. Vine 23. The rector of the parish claimed the right to vote and gave six votes, the limit allowed by Sturges Bourne's Act, in favour of Mr. Vine; he then as chairman gave a casting vote in favour of Mr. Vine. The bishop, who was then on visitation, admitted Mr. Passemore on the ground that Mr. Vine was improperly elected. On behalf of the bishop it was contended that the 89th canon embodied the common law and provided as follows: "All churchwardens or quest men in every parish shall be chosen by the joint consent of the minister and the parishioners if it may be. But if they cannot agree upon such a choice, then the minister shall choose one and the parishioners another" The minister has therefore at common law no right to vote for the people's churchwarden. The common law is not altered by Sturges Bourne's Act since it does not specially allude to the election of churchwardens. "Parishioners" in the canon means "vestry" minus "incumbent. The following authorities were referred to *Stoughton* v. *Reynolds* (2 Strange 1045), *Wilson* v. *M'Math* (3 Phillimore 67, at p. 84), *R.* v. *Scott* (25 L. J. 1856), *R.* v *Morris* (1 C. C R. 95). In support of the rule it was contended that under Sturges Bourne's Act every inhabitant was entitled to vote in respect of his assessment to the rates, and that the minister being an inhabitant and rated was entitled to vote. The minister came within the wording of section 3 of the Act, and there was nothing in the Act exempting the case of election of churchwardens. There were cited: *R.* v. *D'Oyly* (12 A. & E. 139, per Lord Denman, p. 159), *R.* v. *Green* (1 App. Cas. 533), *Ransom & Nott* v. *Kempkin* (2 Rob. R. 391), *R.* v. *Kirby* (31 L. J. Q. B 3).

WILLS, J.—The case is not free from doubt, but I think the rule must be discharged. I find myself unable to believe that Bourne's Act was intended to affect the manner of electing churchwardens. There is no doubt that the common law is correctly expressed in the 89th canon. There is nothing that can be cited to the contrary; in fact, it has been held to be a correct statement of the common law. According to the canon, the minister, when he has once exercised his right of appointing his churchwarden, is ousted from taking any part in the election of the people's churchwarden. It is said that "parishioner" includes "minister," but to hold that would be doing great violence to language. In the canon "parishioner" certainly excludes "minister." Therefore at common law the minister was under a legal incapacity of voting in the election of the people's churchwarden. I cannot think that by a mere side wind, so to speak, Parliament should have intended to alter so fundamental a principle. In construing a statute such as Bourne's Act, where two contrary meanings may be put upon it, we ought to incline to that construction which is in agreement with the common law. It is said that section 3 of Bourne's Act enacts that in every case a minister who is rated is entitled to vote, but this is not an election by a vestry. It is true that it is an election in a vestry, but it is not an election by a vestry. I do not think that the general words referring to the general business of the vestry have removed the personal incapacity under which at common law the minister lies. As to section 8

of the Act it refers, I think, only to customs applying to a particular parish and has nothing to do with the point we are deciding.

CHANNELL, J.—In the words of the canon one churchwarden is to be chosen by the minister, the other by the parishioners exclusive of him. The canon expresses the common law rule in authoritative language, and it has never been questioned except by a *dictum* of Lord Denman's, which I will treat of presently. In *Wilson* v. *McMath*, Sir John Nicholl, in speaking of the minister, says, "And to be sure, if there was any case in which he ought to have retired from the chair, it was at the election of a second churchwarden with which he had nothing at all to do." There is nothing to the contrary except the *dictum* of Lord Denman, and that is only an adoption by him of a statement put forward in argument by counsel, and his decision that even if the statement is true yet the argument should not prevail. If, before Bourne's Act, the minister was entitled to vote for his own churchwarden and then to vote for the other, then I think the applicants here should prevail, but in my opinion it was not so. I do not think Bourne's Act has altered the common law; we must not alter the common law in a special case by a general act. The only doubt I have is whether, on equal votes being given for the second churchwarden, Bourne's Act applies as to the minister giving a casting vote. On the whole I think under the Act the minister in such a case has a casting vote, since he would be chairman, but this is not necessary for our decision here. I think, however, the minister had no right to vote for the election of Mr. Vine, and that Mr. Vine was not properly elected. Rule discharged.—COUNSEL, *Dibden*, K.C., and *Bailey*; *Edwardes Jones*. SOLICITORS, *Robins, Hay, Waters, & Hay*; *Jenkins, Baker, & Co.*

[Reported by J. A. GREENE, Barrister-at-Law.]

LAW SOCIETIES.

THE LAW ASSOCIATION.

A meeting of the directors was held at the hall of the Incorporated Law Society on Thursday, the 7th inst., Mr. Sidney Smith in the chair. The other directors present were Mr. Daw, Mr. Nisbet, Mr. Peacock, and Mr. Vallance. Six new members were admitted to the association and other general business transacted.

UNITED LAW SOCIETY.

Feb. 11.—Mr. R. C. Nesbitt in the chair.—Mr. W. S. Sherrington moved: "That no member of the Government should be a member of the Stock Exchange or a shareholder in any company interested in Government contracts." Mr. A Richardson opposed. There also spoke Messrs. R. D. Workman, J. Ricardo, C. Kains-Jackson, N. Tebbutt, and P. B. Walmsley. The motion was carried by twelve votes to three.

SOLICITORS' BENEVOLENT ASSOCIATION.

The usual monthly meeting of the board of directors of this association was held at the Law Institution, Chancery-lane, on Wednesday, the 13th inst., Mr. T. Musgrave Francis (Cambridge) in the chair. The other directors present were Messrs. H. Morten Cotton, Grantham R Dodd, Walter Dowson, Hamilton Fulton (Salisbury), C. B. O. Gepp (Chelmsford), J. R. B. Gregory, Sir George H. Lewis, Richard Pennington, J.P., Sidney Smith, Walter Trower, Maurice A. Tweedie, Richard W. Tweedie, and J. T. Scott (secretary). A sum of £571 was distributed in grants of relief, thirteen new members were admitted to the association, and other general business transacted.

LAW STUDENTS' JOURNAL.

LAW STUDENTS' SOCIETIES.

LAW STUDENTS' DEBATING SOCIETY.—Feb. 12.—Chairman, Mr. J. D. A. Johnson.—A paper on "The Origin of Shakespeare's Plays" was kindly read by Mr. Charles Craddock Underwood, who moved: "That in the opinion of this house there are good grounds for believing that the Shakespearian plays were written by Francis Bacon." Mr. W. V. Ball opposed. The following members also spoke: Messrs. Harnett, Russell, Hamilton Fox, Arnold Jolly, Croom Johnson, Tyldesley Jones, and Greene (visitor). Mr. Underwood having replied, the motion was put to the house and carried by 3 votes. A vote of thanks to Mr. Underwood was carried unanimously.

BIRMINGHAM LAW STUDENTS' SOCIETY.—Feb. 12.—Mr. E. C. Rogers, M.A., LL.D., in the chair.—A debate took place upon the following moot point: "A. is severely injured by a fall from his bicycle caused by the excessive watering of the tram lines belonging to the City Corporation. Can A. maintain an action for damages against the corporation?" The speakers in the affirmative were Messrs. W. C. Camm, C. W. R Astbury, H. E. Buller, H. W. Lyde, and L. Bartleat; and in the negative, Messrs. F. W. Hallam, E. A. B. Cox, S. T. Grey, A. E. Coley, and T. H. Cleaver. The point was decided in the affirmative by 11 votes to 4. The meeting terminated with a hearty vote of thanks to the chairman for presiding.

The judicial business of the House of Lords, says the *Times*, will, it is expected, be resumed on Monday next. The present list consists of nineteen cases, of which fourteen are English, three are Irish, and two are Scotch appeals. There is only one case awaiting judgment.

LEGAL NEWS.

APPOINTMENTS.

Mr. S. C. MACASKIE, K.C., has been appointed Recorder of Doncaster, in the place of his Honour Judge Meynell, deceased.

Mr F. STROUD, barrister, has been appointed Recorder of Tewkesbury, in the place of Mr. L. Morton Brown, resigned.

Sir ARCHIBALD LEVIN SMITH, Master of the Rolls, has been appointed Chairman of the Royal Commission on Historical Manuscripts, in the place of Lord Alverstone, resigned; and Lord ALVERSTONE, has been appointed a Member of the Commission.

CHANGES IN PARTNERSHIP.

DISSOLUTION.

HENRY DRUIT PHILLIPS and GERALD PHILLIPS THOMPSON, solicitors (Phillips, Son & Thompson), 27, Nicholas-lane, London. Dec. 31. [*Gazette*, Feb. 8

GENERAL.

It is stated that the list of applications for private Bills for the Parliamentary session contains 235 measures.

The King's Speech on Thursday announced that "Certain changes in the constitution of the Court of Final Appeal are rendered necessary in consequence of the increased resort to it, which has resulted from the expansion of the Empire during the last two generations."

An adjourned sitting for public examination in the bankruptcy of Benjamin Greene Lake was held on Tuesday. The bankrupt was present, but the official receiver and counsel for the trustee and a creditor intimated they did not think it necessary to ask any further questions, and Mr. Registrar Brougham ordered the examination to be concluded.

Judge Burnell, of the Third Circuit Court of Wisconsin, has, says the New York *World*, just granted a divorce to a complaining wife on the novel ground that her husband had become depraved in mind and body by excessive cigarette smoking. This adds one more to the list of causes for dissolving what used to be considered "the sacred tie of marriage."

The Judicial Committee of the Privy Council resumed their sittings on the 8th inst. Their first list of business, says the *Times*, contains fifteen appeals—viz., from Bengal four, Oudh four, and from Madras, Punjab, Mauritius, Western Australia, Victoria, Ceylon, and Quebec one each. There is also a petition to prolong a patent, and there are four judgments for delivery.

The Parliament which the King opened on Thursday is, says the *St. James's Gazette*, interesting in many ways. It is the first Parliament of King Edward, and the first meeting of the twentieth century. It is the sixteenth Victorian Parliament, if we may still count it so, and it is the first Parliament in history which will not be dissolved automatically (after six months) by the death of the Sovereign.

A meeting of the Society of Comparative Legislation will be held at the Old Hall, Lincoln's-inn, on Wednesday, February 27th, at 4.15, at which an address will be given by Mr. Montague Crackanthorpe, K.C., on "Crime and Punishment from the Comparative Point of View." The chair will be taken by the Lord Chief Justice of England. All persons interested in the subject are invited to attend.

The following judges attended at the House of Lords on the opening of Parliament on Thursday: The Lord Chief Justice (Lord Alverstone), Sir Francis Jeune, Lord Justice Rigby, Lord Justice Collins, Lord Justice Stirling, and Justices Mathew, Wills, Grantham, Kekewich, Barnes, Bruce, Ridley, Phillimore, Cozens-Hardy, Buckley, and Joyce. They were accommodated on the woolsack in front of the throne, and wore their State robes and full-bottomed wigs.

At the annual meeting of the State Bar Association, says the *Albany Law Journal*, His Excellency Wu Ting-fang, LL.D., minister plenipotentiary and envoy extraordinary from the Emperor of China to the United States, Spain, and Peru, will be its guest, and will address the members and their guests on the evening of the 15th inst., in the assembly chamber of the capitol. The distinguished visitor's topic will be "Chinese Jurisprudence," and as he is not only a man of letters, a learned lawyer, and an accomplished diplomat, but speaks and writes the English language with fluency, the occasion cannot fail to be one of extraordinary interest, and the production one of more than ordinary value. Wu Ting-fang is an English barrister, of Lincoln's-inn. Arriving in Albany on the 15th instant, clad in his full robes of office and attended by his retinue of servants, he will be entertained by members of the association.

Mr. Justice Buckley took the chair at a lecture given by Mr. W. F. Hamilton LL.D., K.C., on the liabilities of promoters and directors of companies to the Solicitors' Managing Clerks' Association. In responding to a vote of thanks, Mr. Justice Buckley said that to his mind the statutes they had been considering were of enormous importance in the history and development of mankind. He did not wish to depreciate the noble efforts of those who took part in missionary enterprise, but the progress of commerce and industry throughout the world was, he had no doubt, a greater agent in the development of humanity. That progress largely depended, ultimately, on the accumulation and employment of capital in large funds, and capital was accumulated in this country under these Acts of Parliament, and any question of the alteration of such Acts was one of

very vast importance. He did not approve of the expression "company law"; he knew of no law relating to companies, other than the statutes which governed them, which was not based on the familiar law of contract, agencies, tort and the like. If people were discouraged from being directors it would, he thought, be a very grievous mischief. He thought the tendency should be, if possible, to raise the class of men who would accept directorships by attaching to their positions salaries which were commensurate with the responsibilities they had to undertake. A promoter, too, was a useful middleman, and one who, if he did his work honestly, should be encouraged. He know of no reason why men should not be either director or promoters, provided, first, that they observed the statutes governing these things; and, secondly, that they spoke the truth and did their duty.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	EMERGENCY ROTA.	APPEAL COURT No. 2.	Mr. Justice KEKEWICH.	Mr. Justice BYRNE.
Monday, Feb.18	Mr. Pemberton	Mr. Jackson	Mr. Pugh	Mr. Lavie
Tuesday 19	Jackson	Pemberton	Beal	Carrington
Wednesday.....20	Carrington	Jackson	Pugh	Lavie
Thursday.....21	Lavie	Pemberton	Beal	Carrington
Friday 22	Beal	Jackson	Pugh	Lavie
Saturday 23	Pugh	Pemberton	Beal	Carrington

Date.	Mr. Justice COZENS-HARDY.	Mr. Justice FARWELL.	Mr. Justice BUCKLEY.	Mr. Justice JOYCE.
Monday, Feb.18	Mr. Farmer	Mr. Greswell	Mr. Godfrey	Mr. Leach
Tuesday 19	King	Church	Leach	Godfrey
Wednesday 20	Farmer	Greswell	Godfrey	King
Thursday.....21	King	Church	Leach	Farmer
Friday 22	Farmer	Greswell	Godfrey	Church
Saturday 23	King	Church	Leach	Greswell

THE PROPERTY MART.

SALES OF THE ENSUING WEEK.

Feb. 20.—Messrs. MARLER & MARLER, at the Mart, at 2:—Hyde-park, W.: No. 5, Chesterplace, Hyde-park-square, a Family Residence, within three minutes' walk of the park (north side), in good repair; let upon repairing lease expiring Michaelmas, 1902, at £200 per annum. Solicitors, Messrs. Broughton, Nocton, & Broughton, London.—Belgravia: Substantially-built Set of Stabling, value £80 per annum. Solicitors, Messrs. Mee & Co., Retford, Notts, and Messrs Patersons, Snow, Bloxam, & Kinder, London. Belgravia: Two Freehold Ground-rents, amounting to £347 11s. 9d. per annum, secured by two Family Residences let at £850 per annum. Solicitors, Messrs. Broughton, Nocton, & Broughton, London. (See advertisements, Feb. 9, p. 3.)

Feb. 21.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2:—

REVERSIONS:

To One-twelfth of a Trust Fund in Consols, Railway Stocks, &c., value £36,000; lady aged 53. Solicitors, Messrs. Devonshire & Co., London.

To Colonial Stock, value £4,467; gentleman aged 68. Solicitor, George R. Stubbs, Esq., London.

To Two One-eighths of Consols and Freeholds, value over £4,000; lady aged 54, provided reversioners (39 and 35) survive her; with policies. Solicitor, W. H. Hargraue, Esq., London.

To £7,000 on Mortgage; lady aged 54. Solicitors, Messrs. Crosse & Sons, London.

To One-fifth of a Trust Fund, value £19,355, in India and Railway Stock; lady aged 55. Solicitors, Messrs. Carter & Carter, Torquay, and Messrs. E. & J. Mote, London.

To One-third of a Trust Fund, value £7,631 (Mortgage and Government Stock); lady aged 67. Solicitors, Messrs Colyer & Colyer, London.

To One-ninth of £3,334, Cash and Mortgage; lady aged 68. Solicitors, Messrs. Lickorish & Co., London.

INTEREST IN POSSESSION of Gentleman aged 22 (see full particulars). Solicitors, Messrs. Pearce-Jones & Co., London.

POLICIES:

For £1 000, £1,000. Solicitors, Messrs. Lickorish & Co., London.

For £500 with profits Solicitors, Messrs King Wigg, & Co., London.

SHARES in "GRAPHIC" and "DAILY GRAPHIC." Solicitors, Messrs. Micklem & Hollingworth, London.

DEBENTURES, STOCKS, and SHARES. Solicitors, Messrs. Yeilding, Piper, & Tattack, and Messrs. Stileman & Neate, London.

(See advertisements, this week, back page.)

WINDING UP NOTICES.

London Gazette.—FRIDAY, Feb. 8.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ARGENTINE BORAX Co, LIMITED—Petn for winding up, presented Feb 6, directed to be heard Feb 20. Birchall's, 95, Gracechurch st solors to petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 19

ARLESLEY LIME AND PORTLAND CEMENT Co, LIMITED (IN VOLUNTARY LIQUIDATION FOR THE PURPOSE OF AMALGAMATION)—Creditors are required, on or before March 9, to send their names and addresses, and the particulars of their debts or claims, to George Moffatt Rhys Layton and Edward Cecil Moore, 3, Crosby sq. Thorowgood & Co, 11, Copthall ct, solors to liquidators

CATFORD CYCLING CLUB, LIMITED—Creditors are required, on or before Thursday Feb 28, to send their names and addresses, and the particulars of their debts or claims, to John Bruce Simson, 182, Adelaide rd, Brockley

CHEQUE BANK LIMITED—By an order made by Wright, J. dated Jan 16 it was ordered that the voluntary winding up of the Cheque Bank, Limited, be continued. Ashurst & Co. 17 Throgmorton avenue, solors for petner

HENRY LOVIBOND & SON (1900), LIMITED Petn for winding up, presented Feb 7, directed to be heard Feb 20. Thorne & Welsford, 17, Gracechurch st, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 19

HOLMAN'S GOLD MINE, LIMITED—Creditors are required, on or before March 30, to send their names and addresses, and the particulars of their debts or claims, to Christopher Percy Oswald, Boston House, New Broad st

LONDON AND GLOBE FINANCE CORPORATION, LIMITED (IN LIQUIDATION)—Creditors are required, on or before March 22, to send their names and addresses, and the particulars of their debts or claims, to George Clowrie and Charles Jernyn Ford, 43, Lothbury. Burn & Berridge, 11, Old Broad st, solors for liquidators

LONDON AND GLOBE FINANCE CORPORATION, LIMITED—By an order made by Wright, J. dated Jan 19, it was ordered that the voluntary winding up of the company be continued. Morier & Co, 53 Graham House, solors for petner

METROPOLITAN PUBLISHING Co, LIMITED—Creditors are required, on or before March 31, to send their names and addresses, and the particulars of their debts or claims, to Oscar Michael 37, Walbrook

NORTON & Co. LIMITED—Petn for winding up, presented Feb 7, directed to be heard on Feb 20. Kenyon & Bransbury, 7 and 8, Ironmonger lane, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 19

OREGON AND MINES DEVELOPMENT Co, LIMITED—Creditors are required, on or before March 15, to send in their names and addresses, and the particulars of their debts and claims, to D. C. Defries and R. Logan, 16, Great St. Helen's

SCOTT & RHODES, LIMITED—Creditors are required, on or before March 19, to send their names and addresses, and the particulars of their debts or claims, to Norman Scott and William Rhodes, Bankfield Dyeworks, Yeadon, Leeds. Wade & Co, Bradford, solors to liquidators

VANGUARD CYCLE Co, LIMITED—Creditors are required, on or before March 19, to send in their names and addresses, and the particulars of their debts or claims, to Nelson George Harries The Bridge, Walsall

W B COCHRANE & Co, LIMITED—Creditors are required, on or before March 9, to send their names and addresses, to Athro Alfred Knight, Bryn Towy, Brockley, London, S.E. Ralph & Co, Morgate st, solors to the liquidator

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

BOSTOCK & Co, LIMITED—Petn for winding up, presented Feb 7, directed to be heard at the Assize Courts, Strangeways, Manchester, on Monday, Feb 18, at 10.30. Grundy & Co, 31, Booth st, Manchester, for Hindle & Son, Darwen, solors. Notice of appearing must reach the above-named not later than 2 o'clock in the afternoon of Feb 16

London Gazette.—TUESDAY, Feb. 12.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CITY REALIZATION AND AUCTION Co, LIMITED—By an order made by Cozens-Hardy, J., dated Dec 11, it was ordered that the voluntary winding up of the company be continued. Helder & Co. 3 and 4, Clement's inn, Strand, for Simpson & Simpson, Leeds, solors

COVENTRY GAS FITTING ELECTRICAL AND ENGINEERING Co, LIMITED—By an order made by Wright, J., dated Feb 7, it was ordered that the voluntary winding up of the company be continued. Sharpe & Co, 12, New ct, Carey st, for Hughes & Masser, Coventry, solors for petners

DOHERTY IRON CASTINGS PROCESS, LIMITED—Petn for winding up, presented Feb 8, directed to be heard on Feb 20. Linklater & Co, 2, Bond ct, Walbrook, solors for petner Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 19

FLEET CYCLE Co, LIMITED—Creditors are required, on or before Friday, March 1, to send their names and addresses, and the particulars of their debts or claims, to Roland Allen Felton, 131, Edmund st, Birmingham. Blyth & Co, 112, Gresham House, Old Broad st, for Fallows & Cochrane, Birmingham, liquidator's solors

GLOBE TYPEWRITER, LIMITED—Creditors are required, on or before April 1, to send their names and addresses, and the particulars of their debts or claims, to J T Musgrave, 27, Pall Mall

JAMES HILL, LIMITED—Creditors are required, on or before March 29, to send their names and addresses, and the particulars of their debts or claims, to Thomas Smethurst, 26, Pall Mall, Manchester. Jones, Manchester, solor to liquidator

JOHN CONDER & Co. LIMITED (IN LIQUIDATION)—Creditors are required, on or before March 30, to send their names and addresses, and the particulars of their debts, to John Wilson, 37, Brown st, Manchester. Orford & Sons, Manchester, solors to liquidator

UNSWORTH'S, LIMITED—Creditors are required, on or before March 25, to send their names and addresses, and the particulars of their debts or claims, to Joseph A Unsworth, 26, Lark lane, Liverpool. Gill & Co, Liverpool, solors to the liquidator

VOLCANIC FURNACE AND CEMENT Co. LIMITED—Petn for winding up, presented Feb 9, directed to be heard Feb 20. Speechly & Co, 1, New inn, Strand, for Mumford & Co, Bradford, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 19

WOVEN LEATHER MACHINE BELTING Co, LIMITED—Creditors are required, on or before March 22, to send their names and addresses, and particulars of their debts or claims, to Charles Bullen Smith, Leadenhall House, 101, Leadenhall st. Blair & Girling, 1, Wool Exchange, Basinghall st, solors for liquidator

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Feb. 12.

BLACKMORE, EDWARD, New Alresford, Southampton, Solicitor Feb 28 Damant v Blackmore. Kekewich, J Hobbs & Brutton, Portsmouth

KYTE, JOHN HUBBARD, Smalley, Derby, Farmer March 9 Kyte v Kyte, Farwell, J Pinder, Derby

LEMMON, CHARLES, Shouldham, Norfolk, Farmer March 12 Lemmon v Lemmon, Farwell, J Sadler, King's Lynn

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Jan. 29.

BELLES JAMES EDWARD, Clifford's inn, Fleet st, Journalist March 1 Groves, Fulham

BRADBURY, JOHN, Sherwood Rise, Nottingham March 9 Eking & Wyles, Nottingham

BRAMBLE, ADA CONSTANCE, Nottingham March 9 Eking & Wyles, Nottingham

CASS, WILLIAM, Bradford, Foreman Engineer Feb 16 Trewavas & Massey, Bradford

CHERRINGTON, MARY, Shifnal, Salop Feb 23 Osborne Shifnal

DAVIS SARAH, Reigate March 13 Parson & Co, Lime st

DOVEY, FRANCES, Long acre, Harness Maker March 1 Hudson, Ely pl, Holborn

DUTTON ELIZA, Southport Feb 7 Giles, Chester

FOUNTAIN EMILY LAVINIA, Harrogate, York March 1 Hoyefield & Barnsley

FIELD MARY ANN, Ipswich March 9 Cobbold & Co, Ipswich

GILLETT JOHN, Rotherham, York March 16 Oxley & Coward, Rotherham

HAINES, SARAH, Evesham, Worcester Feb 25 Byrch & Cox, Evesham

HALE JOSEPH Lower Gornal, Stafford, General Smith Feb 23 Hooper & Fairbairn, Dudley

HUDSON, SARAH Macclesfield Feb 28 Wilson, Long Eaton, nr Nottingham

HUNTINGFORD, Rev GEORGE WILLIAM, Barnwell, Northampton Feb 28 Sherard & Coombs, Oundle

KNIGHT, JAMES CHARLES, Totton, Hire Carter March 12 Coxwell & Pope, Southampton

LASSEY, ISABELLA, Leeds March 1 Dawson & Chapman, Leeds

LASSEY, JOSEPH, Leeds, Innkeeper March 1 Dawson & Chapman, Leeds

LONG, Sir GEORGE HENRY, New Windsor, Berks March 9 Lovegrove & Durant, Windsor

LONGLAND, FRANCES, Freemantle, Southampton March 9 Coxwell & Pope, Southampton

MACKENZIE, Rev. CHARLES HENRY NUTT, Weston super Mare March 8 Blewitt & Co, Birmingham
MARES, MARY ANN, Workington Feb 12 Mason, Workington
MARTIN, WILLIAM EDWARD, Fulham, Builder Feb 26 H & C Gill, Earl's Court rd
NUTT, WILLIAM ANTHONY, Northumberland av Feb 28 Swann & Co, Chancery ln
OTTEWELL, HENRIETTA, Peckham March 2 Mills & Co, Queen Victoria st
PARRY, MARIA ELIZABETH, Shepherd's Bush Feb 28 Beattie, London wall
PICKLES, WILLIAM, Darton, nr Barnsley Feb 12 Townhead & Woodhead, Wakefield
RAYNOR SAINT THOMAS, Kingston upon Hull March 12 Laverack & Co, Hull
STRAUBENZEE, Dame CHARLOTTE LOUISA VAN, Minehead, Somerset March 2 Witham & Co, Gray's inn sq
TOLLEVEY, ROSETTA Junction rd, Holloway March 2 Mills & Co, Queen Victoria st
TRAFFORD, GEORGE ROBERT Lincoln, Tailor March 1 Langley & Tweed, Lincoln
TURNER, NEVILLE GEORGE HARRY Feb 28 Large & Son, South sq
WATSON, JOHN, Newcastle upon Tyne, Provision Dealer March 25 Dransfield & Eledon, Newcastle upon Tyne
WATSON, THOMAS Newcastle upon Tyne, Provision Dealer March 25 Dransfield & Eledon, Newcastle upon Tyne
WILLIAMS, DAVID, Pontymolle, Monmouth, Farmer March 16 Fisher, Cardiff
WORDSWORTH, BARBARA, Worthing Feb 28 Trinder & Co, Leadenhall st

London Gazette.—FRIDAY, Feb. 1.

BACON, EGLANTINE, Albert gt March 1 Markby & Co, Coleman st
BECKLEY, SARAH, Brixton March 16 Avery & Son, Finsbury pavement
BELLAMY, WILLIAM FREDERICK, Hampstead, Accountant March 25 Broomhead & Co Sheffield
BEST, ELIZABETH SQUIRE WAY, Exeter March 2 Friend & Co, Exeter
BLAND, GEORGE DAVISON, Sydenham, Kent March 5 Spottiswoode, Norfolk st
BLIZARD, WALTER HERBERT, Southampton, Surveyor March 8 Paris & Co, Southampton
BOURKE, ANNE, Bristol Feb 28 Crosse & Sons, Lancaster pl, Strand
BULKELY-JOHNSON, ELLEN HILDITCH, Kew, Surrey March 1 Skewes-Cox & Co, Lancaster pl, Strand
BYATT, THOMAS, City rd, Coffee House Keeper March 1 Mason & Co, Gresham st
CHAPMAN, MARIA, Northampton March 14 East, Basinghall st
COOPER, FRANK, Cheddar, Somerset March 4 March, Axbridge, Somerset
CORNFORD Rev JAMES, and Mrs MARY EMMA CORNFORD, Stanley mansions, Chelsea March 30 Rooke & Macdonald, Bath
CUGLEY, JAMES, Gloucester Marble Merchant Feb 28 Grimes, Gloucester
DAVIES, MARGARET, Holloway rd March 1 Chapman, Gray's inn sq
DICKENS, MARTIN JESSE, Bromley, Kent March 13 Grundy & Co, Queen Victoria st
DWYER, JAMES, Liverpool Feb 26 Evans & Co, Liverpool
GLYN, Lt Gen RICHARD THOMAS, CB, CMG, Stratfieldsaye, Hants March 12 Houseman & Co, Princes st, Storey's gt
GREGSON, CHARLES STUART Liverpool Feb 28 Teebay & Lynch, Liverpool
HEMPSTEAD, REBECCA, Wickhambrook, Suffolk Feb 28 Clapham & Co, Devonshire sq, Bishopsgate
HOLLOWAY, DANIEL, Yardley, Worcesters, Auctioneer Feb 28 Beale & Co, Birmingham
MACDONALD, LEMUEL, Draycott, Derby March 16 Eking & Wyles, Nottingham
MAIT, MARGARET ELIZABETH RIPPON, Chingford, Essex March 25 King & Co, Queen Victoria st
MAIT, SAMUEL, Sutton at Hone, Kent, Fruiterer March 25 King & Co, Queen Victoria st
OWEN, FANNY MARY, St Leonards on Sea March 1 Bridgeman & Willcocks, College hill
PENGELLY, EMANUEL WOOLDRIDGE, Elsham rd, Kensington March 9 Laytons, Surgeon row
PRAIDFOOT ELIZABETH, Kew, Surrey Feb 21 Chamberlayne & Co, Norfolk st, Strand
REID, ELLEN, Bayswater March 1 Wood, Wrington, Somerset
ROCK, BENJAMIN, Blackheath, Worcester, Draper Feb 14 Cooksey, Old Hill, Staffs
SMITH, THOMAS, Barnacre with Bonds, Lancs, Corn Miller Feb 28 Clarke & Co, Preston
STELLING, THOMAS, Kirkbridge, nr Bedale, Yorks, Yeoman Feb 25 Edmundson & Gowland, Masham
STEVENS, RICHARD, Tavistock, Devon March 1 Mathews, Tavistock
SURREY, EDMUND, Ilford, Essex, Farmer March 4 Hunt & Co, Romford
TERRY, JOHN, Kingston upon Hull, Coal Dealer Feb 16 Jacobs & Dixon, Hull
THOMPSON, JAMES, Warton, nr Kirkham Feb 23 Gaulter, Fleetwood
TIPPITTS, EMILY, Old Hill, Stafford, Licensed Victualler Feb 28 Cooksey, Old Hill, Staffs
WADDILOVE, JAMES EWER, Fulham March 11 Cayley, Southampton bldgs
WINTER, HENRY, Hastings March 31 Meadows & Co, Hastings
WOOD, THOMAS, Uckfield, Sussex Feb 21 Lewis & Holman, Lewes
WRIGLEY, SARAH, Windermere, Westmoreland March 1 Turner & Sons, Preston
YATES, CHARLOTTE ALICE DRUMMOND, Ascot, Berks March 4 Bird & Eldridges, St James st

London Gazette.—TUESDAY, Feb. 5.

BONE, HARRIETT, Twickenham March 1 Griffith, St Bride's av
BRIDGE, MARIA APPELINA, Brussels, Belgium March 14 Patersons & Co, Lincoln's inn fields
HARRIS, MARY, Randolph gdns, Maida Vale March 12 Carter & Bell, Idol ln
HEWITT, GEORGE ANDREWS, Winchester April 6 Toynbee & Jo, Lincoln
HUGHES, SARAH ANN, Liverpool March 30 Lewes & Co, Liverpool
JAYCOCK, THOMAS WILLIAM, Ecclesfield, York March 12 Smith & Co, Sheffield
LEWIS, SAMUEL, Cork st, Burlington gardens March 11 Davies, Bedford row
MOORDAFF, FREDERICK, Appleby, Westmoreland March 1 Bell & Moordaff, Appleby
PIPER, JOHN DIXON, Ipswich Feb 28 Notcutt & Son, Ipswich
SANDYS, ELIZA, Dover March 25 Hubbard, Chancery ln
SEARVELL, MARY ANN, Middlesbrough March 1 Jackson & Jackson, Middlesbrough
SMITH, CHARLES EDWARD, Silvermere, nr Cobham, Surrey March 25 Saxton & Morgan, Somerset st, Portman sq
TYLDEN-WRIGHT, CHARLES COLLINS OXLEY, Mapperley Hall, Nottingham March 1 Hodding & Co, Worksop
VERNON-TAYLOR JOHN WILLIAM, South Willingham Rectory, Lincoln April 6 Toynbee & Co Lincoln
WALKER, RACHAL HANNAH, Birstwith, York March 1 Kirby & Son, Harrogate
WHITE, HENRY, South Kensington, JP March 31 Godden & Co, Old Jewry
WILKINS, EDMUND, Mortimer, Berks Feb 14 Creed, Reading
WILKS SARAH ANN, Cheltenham March 1 Griffiths & Co, Cheltenham
WRIGHT, BENJAMIN GILLA, Escup, York, Farmer March 1 Harland & Ingham, Leeds

London Gazette.—FRIDAY, Feb. 8.

ADAMS, WEBSTER, Ipswich March 30 Westhorp & Co, Ipswich
ALDAM, HEATON, Holbeck, Nottingham, Farmer March 16 J S & C A Whall, Worksop
ALLARD, GEORGE ALFRED, Cheadle, Stafford, Saddler Feb 1 Gull & Brett, Cheadle
BEARLEY, CHARLES, Mirfield, York, Plasterer March 16 Wilson, Mirfield
BRISCOE, MARY ANNE, Walsall March 30 J N & E A Cotterell, Walsall
BRUCE ANNIE MORCRIEFF, Newcastle upon Tyne March 19 Philipson & Turnbull, Newcastle upon Tyne
COOK, JULIA ELLEN, Brighton March 30 Fallows & Rider, Lancaster pl, Strand
FODEN, FRANCES, Birmingham March 12 Pritchard, Birmingham
GARRETT, FREDERICK MOSS, Birmingham March 24 Rabnett, Birmingham
GOODWIN, SAMUEL, Worsley, Lancs March 30 Sherlock, Manchester
GORDON, GEORGE AUGUSTUS, Kew, Surrey March 6 Taylor & Taylor, New Broad st
HART JOHN, Thorngumbald in Holderness, York, Hay Dealer March 12 Park & Son, Hull
HEBLETHWAITE, JOHN WILLAN, Liverpool March 20 Weightman & Co, Liverpool
HEPWORTH MARIA, Harrow rd March 6 S M & J B Benson, Clement's inn
HEYWOOD-JONES, RICHARD HEYWOOD, Badsworth Hall, nr Pontefract, York March 8 Leatham & Co, Wakefield
HOLT, THOMAS EDWARD, Litchfield, Southampton March 14 Barnes, Kingsclere
JONES, THOMAS Birkenhead, Chester March 22 Quiggin & Bros, Liverpool
JOWETT, THOMAS, Bradf rd, Worsted Spinner March 19 Mumford & Co, Bradford
KENSINGTON, Right Hon WILLIAM, 5th Baron March 25 Fladgate & Co, Craig's ct, Charing Cross
KITSON, ISABELLA, Bath March 4 Wilson, Bath
LEAMING, THOMAS, Kingston upon Hull March 1 Shackles & Dunkerly, Hull
LOWRY, RICHARD, Northumberland March 15 Chater & Atkinson, Newcastle upon Tyne
OLDFIELD, EDWIN JOHN, Winchester March 5 Bowker & Sons, Winchester
PAYNE JAMES, Tunstall, Stafford, Innkeeper March 5 Adams, Tunstall
PEEL, EDMUND YATES Balrath, co Meath, Ireland March 11 Evans & Co, Gray's inn sq
PILE DAVID, Falkingham, Lincoln, Gardener March 22 Smith & Co, Horbling
RAWDON, HENRY GREENWOOD, Elstree, Herts March 15 Kay, Palace gdns ter
ROPER, HANNAH, Rugby, Warwick March 8 Wratislaw & Thompson, Rugby
SALT, FREDERICK, Tunstall, Stafford, Solicitor March 5 Adams, Tunstall
SCLATER-BOOTH Hon DIANA MARIA PENELOPE, Hobart pl, Eaton sq March 23 Stephenson & Co Lombard st
SLADE, ALFRED, Hastings March 31 Phillips & Chessman, Hastings
STOPP, WILLIAM, Woburn, Bedford, Farmer March 4 Tanqueray, Woburn
STORY, EMMA JULIA, Dover March 11 Bradley, Dover
THEXTON, AGNES, Buxton March 23 Bolton & Bolton, Kendal
THOMPSON, ROBERT, Saltwood, Kent, Land Agent March 12 Mowll & Mowll, Ashford
UPTON, JOHN GEORGE, Ealing March 31 Boydell, South sq, Gray's inn
WELCH, NORMAN CHARLES St James's sq Feb 28 Mackrell & Co, Cannon st
WORTHINGTON, RICHARD, Bruntingthorpe, Leicester March 16 Salisbury & Woodhouse, Leicester
WRIGHT, ESTHER, Birmingham March 4 Round, Birmingham

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Feb. 8.

RECEIVING ORDERS.

ANDREW, JOHN ROBB, Longton, Staffs, Grocer Stoke upon Trent Pet Jan 22 Ord Feb 4
BENSON, GEORGE, Whitley Bay, Northumberland, Auctioneer Newcastle on Tyne Pet Feb 5 Ord Feb 5
BERESFORD, JOHN, Waterloo rd, Brass Finisher High Court Pet Feb 5 Ord Feb 5
BEST, THEODORE ALFRED, Sheldwich, Kent, Baker Canterbury Pet Feb 4 Ord Feb 4
BULL, SAMUEL, King's Lynn Norfolk, Leather Seller King's Lynn Pet Feb 4 Ord Feb 4
BURLEY, RICHARD, Otley, Yorks, Plumber Leeds Pet Feb 4 Ord Feb 4
CLEMENTS, WILLIAM, Wilford, Notts Nottingham Pet Feb 4 Ord Feb 4
COOK, GEORGE, Padiham, Lancs, Grocer Burnley Pet Jan 25 Ord Feb 4
FROSTICK, HENRY GEORGE, Erith, Kent, Ironmonger Rochester Pet Jan 16 Ord Feb 4
GARDEY, JOHN, Darlington, Cabinet Maker Stockton on Tees Pet Feb 4 Ord Feb 4
GRAY, JAMES, Salisbury, Wilts, Caterer Salisbury Pet Feb 4 Ord Feb 4
HACON, JAMES NEALE, Upper Clapton, Ledger Clerk High Court Pet Feb 4 Ord Feb 4
HART, HERBERT LEWIS, Kilburn, Insurance Agent High Court Pet Feb 4 Ord Feb 4
HERBERT, HORACE PERCIVAL, Bradford, Wholesale Stationer Bradford Pet Feb 4 Ord Feb 4
HOLLOWELL, THOMAS BENNETT, Northampton, Commission Agent Northampton Pet Feb 5 Ord Feb 5
JONES CAROLINE ELIZA, Ealing, Milliner Brentford Pet Dec 15 Ord Feb 1
KERBY, EDWARD HOWARD, Bristol, Manufacturers' Agent Bristol Pet Feb 5 Ord Feb 5
OWEN, ROBERT, Runcorn, Chester, Grocer Warrington Pet Feb 6 Ord Feb 6
PALMER, ALBERT, Leytonstone High Court Pet Feb 6 Ord Feb 6
PARKER, THOMAS, and GOLDTHORPE, HARRY PERCIVAL, Morecambe, Lancs, Joiners Preston Pet Feb 6 Ord Feb 6
PARKES, JOSEPH, Walsall, Malleable Iron Founder Walsall Pet Feb 4 Ord Feb 4
SAYER, FREDERICK JAMES, Warwick rd, Maida Vale, Mantle Manufacturer High Court Pet Feb 6 Ord Feb 6
SHORTO, FREDERICK CHARLES RICH, Highgate, Warehouseman High Court Pet Feb 6 Ord Feb 6
SMITH, ALBERT, Aberdare, Innkeeper Aberdare Pet Feb 5 Ord Feb 5
STEWART, THOMAS, and FREDERICK EDWARD WHITEHORN, Manchester, Corset Manufacturers Manchester Pet Jan 16 Ord Feb 6
STOKES, GEORGE CUTHBERT, Lickey Hills, Barnt Green, Worcester, Hotel Proprietor Birmingham Pet Feb 6 Ord Feb 6
TALBOT, FREDERICK THOMAS COOPER, Reading, Contractor Reading Pet Feb 1 Ord Feb 1
TRUEFIT, JAMES, Shaftesbury av High Court Pet Jan 22 Ord Feb 4
WALTER, MORRIS, Fournier st, Spitalfields, Wholesale Clothier High Court Pet Jan 19 Ord Feb 4
WATSON, FRED, Horbury, Wool Turner Wakefield Pet Feb 4 Ord Feb 4
WHILLIER, HARRY, St Leonard's on Sea, Joiner Hastings Pet Feb 4 Ord Feb 4
WILLIAMS, ALFRED JAMES, Devonport, Devon, Carpenter Plymouth Pet Feb 5 Ord Feb 5
WILLIAMS, GEORGE, ROBERT WILLIAMS, and WESLEY DECIMUS MILES WILLIAMS, Barrow in Furness Ironmongers Barrow in Furness Pet Feb 5 Ord Feb 5
WREN, HERBERT WILLIAM, Mincing ln, Accountant High Court Pet Feb 5 Ord Feb 5
WYNTER, ROSE, Birmingham, Dressmaker Birmingham Pet Feb 1 Ord Feb 4

FIRST MEETINGS.

ALLANSON, THOMAS, Leeds, Porter Feb 18 at 11.30 Court house, Northallerton

BARNES, CHARLES, Southampton, Stationer Feb 15 at 3 Off Rec, 172, High st, Southampton

BERESFORD, JOHN, Waterloo rd, Brass Finisher Feb 19 at 11 Bankruptcy bldgs Carey st

BREWSTER, JOHN FELGATE, and ALLAN HODGSON PARKER, Hastings, Cycle Makers Feb 25 at 12 County Court, 24, Cambridge rd, Hastings

BROWN, JOSEPH BEATS, JOHN WILLIAM BROWN, and FREDERICK BEASLEY, Northampton Shoe Manufacturers Feb 18 at 2.30 Franklin's Hotel, Guildhall rd, Northampton

CARDINE, JOHN JOSEPH, Hartlepool, Plasterer's Labourer Feb 15 at 3 Off Rec, 25, John st, Sunderland

COLTHURST, JAMES COLMER North Petherton, Somersets, Farm Bailiff Feb 16 at 11 Off Rec, 5a, Hammet st, Taunton

COTTRELL, CHARLES, Moseley, Worcester, Commission agent Feb 18 at 12 174, Corporation st, Birmingham

DOVE, THOMAS MONTAGUE, Tonbridge, Kent, Plumber Feb 15 at 2.30 C J Parris, 65, High st, Tunbridge Wells

ELTON, DANIEL KNIGHT, Willenhall, Stafford, Lock Manufacturer Feb 19 at 12 Off Rec, Wolverhampton

EMERY, THOMAS, Carshalton, Surrey, Builder Feb 15 at 11.30 24, Railway app, London Bridge

FISHER, JOHN, Swarkestone, Derbys, Farmer Feb 15 at 12 Off Rec, 47, Full st, Derby

FROSTICK, HENRY GEORGE, Erith, Kent, Ironmonger Feb 25 at 11.30 115, High st Rochester

GARNER, JOHN, Leicester, Sawyer Feb 15 at 3 Off Rec, 1, Berridge st, Leicester

GRAHAM, HENRY, Austin Friars, Secretary Feb 20 at 2 30 Bankruptcy bldgs, Carey st

GREGORY, JOHN HENRY, Sheffield, Jeweller Feb 15 at 12 Off Rec, Figtree ln, Sheffield

GREY JAMES, Salisbury, Wilts, Caterer Feb 15 at 12 Off Rec, Endless st, Salisbury

HITCHCOCK, HENRY THOMAS, Desford, Leicesters, Blacksmith Feb 15 at 12.30 Off Rec, 1, Berridge st, Leicester

JACKSON, SAMUEL Doncaster, Watchmaker Feb 15 at 12 30 Off Rec, Figtree ln, Sheffield

JENKINSON, JOHN, Fenton, Stafford, Builder Feb 15 at 11.30 Off Rec, King st, Newcastle under Lyme

JONES, CATHERINE JANE, Llanfyllin, Montgomery, Innkeeper Feb 20 at 12.30 1, High st, Newtown

KENDALL, G A Bishopsgate st Without, Financial Agent Feb 19 at 2 30 Bankruptcy bldgs, Carey st

MAHONEY, MARY ANN, Abbw Vale, Mon, Innkeeper Feb 15 at 3 135, High st, Merthyr Tyafil

NATION, CHARLES JAMES, Taunton, Hotel Keeper Feb 15 at 11 Clarke's Hotel, Taunton

NEALE WILLIAM R, Great Ormond st, Cab Proprietor Feb 20 at 12 Bankruptcy bldgs, Carey st

PAYNE, EDWARD WILLIAM, St Denys, Southampton, Butcher Feb 15 at 3 30 Off Rec, 172, High st, Southampton

POTTS ARTHUR, Wolverhampton Feb 19 at 10 30 Off Rec, Wolverhampton

ROSENBERGER, MORITZ, St Helen's pl, Fancy Goods Manufacturer Feb 20 at 11 Bankruptcy bldgs, Carey st

SMITH, FRANK Wolverhampton, Coal Merchant Feb 19 at 11 Off Rec, Wolverhampton

SMITH, THOMAS HENRY, Derby, Butcher Feb 15 at 11 Off Rec, 47, Full st, Derby

STONE, MARKS, and MARKS ROSENBERG, Leeds, Slipper Makers Feb 15 at 11 Off Rec, 22, Park row, Leeds

TARRANT, EDWARD FOUTHROP, Dartford, Milliner Feb 25 at 11 115, High st, Rochester

TAYLOR, WILLIAM, Basford, Cattle Agent Feb 15 at 2.30 Off Rec, Byrom st, Manchester

TOMLIN, JAMES, Barnet, Herts, Baker Feb 15 at 3.30 95, Temple chmbrs, Temple av

VINCENT, WILLIAM, Tottenhill, Norfolk, Labourer Mar 14 at 10.30 Court house, King's Lynn

WEST, GEORGE, New Lenton, Nottingham, Engine Driver Feb 15 at 2.30 Off Rec, 4, Castle pl, Park st, Nottingham

WHILLIER, HARRY, St Leonard's on Sea, Joiner Feb 25 at 12 30 County Court, 24, Cambridge rd, Hastings

WILKINSON, NOVELLO, Kingston upon Hull, Joiner Feb 15 at 11 Off Rec, Trinity House ln, Hull

WILLIAMS, ALFRED JAMES, Devonport, Carpenter Feb 15 at 11 6, Athenæum ter, Plymouth

WILSON, HARRY, Birmingham, Gasfitter Feb 18 at 11 174, Corporation st, Birmingham

ADJUDICATIONS.

BERESFORD, JOHN, Waterloo rd, Brass Finisher High Court Pet Feb 5 Ord Feb 5

BEST, THEODORE ALFRED, Sheldwich, Kent, Baker Canterbury Pet Feb 4 Ord Feb 4

BREWSTER, JOHN FELGATE, and ALLAN HODGSON PARKER, Hastings, Cycle Makers Hastings Pet Jan 30 Ord Feb 4

BULL, SAMUEL, King's Lynn, Norfolk, Leather Seller King's Lynn Pet Feb 4 Ord Feb 4

BURLEY, RICHARD, Otley, Yorks, Plumber Leeds Pet Feb 4 Ord Feb 4

CLEMENTS, WILLIAM, Wilford, Notts Nottingham Pet Feb 4 Ord Feb 4

COURTNEY, THOMAS FRANCIS, Gower st High Court Pet Dec 10 Ord Feb 5

CRAWLEY, EMMA, Toddington, Beds Luton Pet Jan 25 Ord Feb 4

DALTON, CHARLES EDWARD, Long Bennington, Lincs, Farmer Nottingham Pet Dec 24 Ord Feb 5

DEERE, GEORGE EDWARD, Britonferry Glam, Grocer Neath Pet Jan 22 Ord Feb 6

EMERY, THOMAS, Carshalton, Surrey, Builder Croydon Pet Jan 26 Ord Jan 31

FLATHER, TOM ARTHUR, Leeds, Electrical Engineer Leeds Pet Jan 9 Ord Feb 5

FREEMAN, GEORGE FREDERICK, Manchester, Metal Merchant Manchester Pet Jan 21 Ord Feb 5

GARGET, JOHN, Darlington, Cabinet Maker Stockton on Tees Pet Feb 4 Ord Feb 4

GREGORY, JOHN HENRY, Sheffield, Jeweller Sheffield Pet Jan 10 Ord Feb 6

GREY, JAMES, Salisbury, Caterer Salisbury Pet Feb 4 Ord Feb 4

JEFFERSON, SAMUEL, Hammersmith, Coal Merchant High Court Pet Jan 24 Ord Feb 6

KEBBY, EDWARD HOWARD, Bristol, Manufacturers' Agent Bristol Pet Feb 5 Ord Feb 5

LEWIS, GEORGE HENRY, Peckham, Butcher High Court Pet Jan 11 Ord Feb 5

LYLE, WALTER EDWARD, Croydon, Beer Retailer Croydon Pet Jan 2 Ord Feb 1

NEALE, WILLIAM ROBERT, Ormond yd, Gt Ormond st Cab Proprietor High Court Pet Jan 25 Ord Feb 6

OWEN, ROBERT, Runcorn, Chester, Grocer Warrington Pet Feb 6 Ord Feb 6

PARKER, THOMAS, and HARRY PERCIVAL GOLDTHORPE, Morecambe, Lancs, Joiners Preston Pet Feb 6 Ord Feb 6

PARKES, JOSEPH, Walsall, Malleable Iron Founder Walsall Pet Feb 4 Ord Feb 5

PAYNE, EDWARD WILLIAM, St Denys, Southampton, Butcher Southampton Pet Feb 1 Ord Feb 4

RAWS JOSEPH EVANS, Southampton, Bootmaker Southampton Pet Jan 14 Ord Feb 4

RAWLINGS HENRY, Stratford, Essex, Licensed Victualler High Court Pet Jan 5 Ord Feb 4

SANDERSON, ALFRED, Armley, Leeds, Ankle Strap Manufacturer Leeds Pet Jan 25 Ord Feb 5

SAYER, FREDERICK JAMES, Warwick rd, Maida Vale, Mantle Manufacturer High Court Pet Feb 6 Ord Feb 6

SHORE, JOHN Rochdale, Wool Stapler Rochdale Pet Nov 29 Ord Feb 5

SHORTO, FREDERICK CHARLES RICH, Highgate, Warehouseman High Court Pet Feb 6 Ord Feb 6

SIME, JAMES KEITH, Haverfordwest, Licensed Victualler Pembroke Dock Pet Jan 21 Ord Feb 5

SMITH, ALBERT, Aberdare, Innkeeper Aberdare Pet Feb 5 Ord Feb 5

STOKES, GEORGE CUTHBERT, Lickey Hills, Barnt Green, Worcester, Hotel Proprietor Birmingham Pet Feb 6 Ord Feb 6

TARRANT, EDWARD FOUTHROP, Bexley, Kent Rochester Pet Jan 30 Ord Feb 4

TARRANT, WALTER, and HENRY CHARLTON BUCKWORTH, Ludgate hill, Electrotype Agents High Court Pet Jan 7 Ord Feb 4

WATSON FRED, Bradford, Yorks, Wood Turner Wakefield Pet Feb 4 Ord Feb 4

WHILLIER HARRY St Leonard's on Sea, Joiner Hastings Pet Feb 4 Ord Feb 4

WILLIAMS, ALFRED JAMES, Devonport, Carpenter Plymouth Pet Feb 5 Ord Feb 5

WRENN, HERBERT WILLIAM, Mincing lane, Accountant High Court Pet Feb 5 Ord Feb 5

WYNTER ROSE Birmingham, Dressmaker Birmingham Pet Feb 1 Ord Feb 5

ADJUDICATION ANNULLED AND RECEIVING ORDER DISCHARGED.

LEWSEY, WILLIAM, Grove Farm, Chadwell, Essex, Carman Chelmsford Rec Ord Oct 12 Adjud Oct 12 Annul & Disch Jan 21

London Gazette.—TUESDAY, Feb. 12.

RECEIVING ORDERS.

ANDERSON, DAVID T, Newcastle on Tyne, Tailor Newcastle on Tyne Pet Jan 25 Ord Feb 7

BECK ABEL FREDRIK, Kingston upon Hull, Corn Merchant Kingston upon Hull Pet Feb 8 Ord Feb 8

BENDY, RICHARD WILLIAM Frome, Somerset, Farrier Frome Pet Feb 9 Ord Feb 9

BRIGGS, ELLIS, Margate, Assistant Teacher Canterbury Pet Feb 7 Ord Feb 7

BYWATER, LOUISA, Aberavon, Glam, Licensed Victualler Neath Pet Feb 7 Ord Feb 7

COCKER, LAWRENCE, Bolton, Baker Bolton Pet Feb 7 Ord Feb 7

DAVIES, WILLIAM PHILLIPS, Carmarthen, Builder Carmarthen Pet Feb 7 Ord Feb 7

EDE, WILLIAM, Hanley, Wholesale Ironmonger Hanley Pet Feb 9 Ord Feb 9

ELSEGOOD, ALFRED WILLIAM, Norwich, Tramcar Driver Norwich Pet Feb 7 Ord Feb 7

FEATHERSTON, HENRY, Stanhope, Durham, Miner Durham Pet Feb 8 Ord Feb 8

FLETCHER, FREDERIC AUGUSTUS BENJON, Belper, Derbys, Assistant Schoolmaster Derby Pet Feb 9 Ord Feb 9

FRANKLAND, FRANCIS AMBROSE, Accrington, Solicitor Preston Pet Feb 9 Ord Feb 9

GRAY, THOMAS HENRY, Gt Yarmouth, Corn Merchant Gt Yarmouth Pet Feb 8 Ord Feb 8

GUEST, HOWARD, Stourbridge, Worcester, Licensed Victualler Stourbridge Pet Feb 4 Ord Feb 4

HOLMES and ANNESLEY Leytonstone, Builders High Court Pet Jan 10 Ord Feb 8

HOPE, RICHARD, Ramsgate, Builder High Court Pet Dec 10 Ord Feb 7

HUGHES, ELLIS, Colwyn Bay, Denbighs, Builder Bangor Pet Feb 6 Ord Feb 6

JACKSON, HENRY, Dewsbury, Journeymen Basket Maker Dewsbury Pet Feb 7 Ord Feb 7

JORDAN, FREDERICK WILLIAM, Ealing, Tailor Brentford Pet Jan 26 Ord Feb 8

KEELING, FRANK, Derby, Plumber Derby Pet Feb 9 Ord Feb 9

KNOWLES, WALTER HENRY DONALD, Shepherd's Bush, Glass Dealer High Court Pet Feb 7 Ord Feb 7

LEACH, AUGUSTUS LEOPOLD, Brixton, Theatrical Proprietor Wandsworth Pet Feb 9 Ord Feb 9

LEECH, GEORGE HENRY, Rhyl, Flints, Laundry Proprietor Bangor Pet Feb 8 Ord Feb 9

MARRIOTT, GEORGE, Ramsbottom, Lancs, Clerk Stockport Pet Feb 9 Ord Feb 9

MARSDEN, THOMAS, Blackburn, Grocer Blackburn Pet Jan 23 Ord Feb 8

PHILIPSON, JAMES, Kendal, Cycle Manufacturer Kendal Pet Feb 8 Ord Feb 8

RICHARDS, GRIFFITH, Holyhead, Draper Bangor Pet Feb 7 Ord Feb 7

SIMMS, ELIZABETH, HENRY CRAVEN, and WALTER SIMMS, Dewsbury, Waste Dealers Dewsbury Pet Feb 6 Ord Feb 6

SPANIER, M Lower marsh, Lambeth, Picture Frame Maker High Court Pet Nov 13 Ord Feb 7

STEAD ELEANOR, Widnes, Lancs, Chemist Liverpool Pet Feb 8 Ord Feb 8

TIPPER HENRY EDWARD, Stoke upon Trent, Tramcar Conductor Stoke upon Trent Pet Feb 8 Ord Feb 8

TODD, JOHN, and GEORGE HENRY FEWKES, Erdington, Warwicks, Coal Dealers Birmingham Pet Feb 7 Ord Feb 7

TOPPING, ROBERT, Liverpool, Hay Dealer Liverpool Pet Feb 8 Ord Feb 8

VINEY, JAMES Dunster gdns, Brondesbury, Commercial Clerk High Court Pet Feb 7 Ord Feb 7

WEKSLER, CHARLES, Betts st, St George's, Boot Manufacturer High Court Pet Feb 8 Ord Feb 8

WILLIAMS, EDWARD ARTHUR, Chester, Licensed Victualler Chester Pet Feb 9 Ord Feb 9

Amended notice substituted for that published in the London Gazette of Feb 8:

CHEESWRIGHT, ROSE EMILY, Birmingham, Dressmaker Birmingham Pet Feb 1 Ord Feb 4

FIRST MEETINGS.

ABEL GEORGE, Cheltenham, Theatrical Manager Feb 21 at 3.15 County Court, Cheltenham

BENNION, GEORGE Whitley Bay, Northumberland, Auctioneer Feb 19 at 11.30 Off Rec, 83, Mosley st, Newcastle on Tyne

BEST, THEODORE ALFRED, Sheldwick, Kent, Baker Feb 23 at 11 Off Rec, 68, Castle st, Canterbury

BILBOE, HERBERT CHARLES, Kidderminster, Confectioner Feb 19 at 2.45 G A Weston, Solicitor, Church st, Kidderminster

BRIGGS, ELLIS Margate, Assistant Teacher Feb 28 at 9 68 Castle st, Canterbury

BRYERS, THOMAS, Rainford, Lancs, Farmer Feb 20 at 1 Off Rec, 35, Victoria st, Liverpool

BURGOYNE, HENRY, Bradford, Cutler Feb 21 at 11 Off Rec, 31, Manor row, Bradford

BURLEY, RICHARD Otley, York, Plumber Feb 19 at 11 Off Rec, 22, Park row, Leeds

CARTMAN, JOHN, Boxby, Lincs Feb 19 at 2 Off Rec, Trinity House ln, Hull

CAVENDISH, HENRY ANSON, Doveridge, Derby Feb 21 at 2 30 Court house, 20, St Peter's Church yd, Derby

DELEVANTE, CHARLES JOSEPH, Kingsbridge, Devon, Licensed Victualler Feb at 21 11 6, Athenæum ter, Plymouth

FAWCETT, ALBERT, Barnsley, Yorks, Bank Manager Feb 19 at 10.15 Off Rec, Regent st, Barnsley

FLOWITT, HARRY, Doncaster, Builder Feb 19 at 3 Off Rec, Figtree ln, Sheffield

HACON, JAMES NEALE, Upper Clapton, Clerk Feb 26 at 12 Bankruptcy bldgs, Carey st

HAINES, SAMUEL, Manchester, Fruit Salesman Feb 20 at 2.30 Off Rec, Byrom st, Manchester

HALL, HENRY WILLIAM, Wimblington, Cambridge, Labourer Feb 22 at 11.45 Law Courts, New rd, Peterborough

HART, HERBERT LEWIS, Kilburn, Insurance Agent Feb 22 at 2 30 Bankruptcy bldgs, Carey st

HERBERT, HORACE PERCIVAL, Bradford, Stationer Feb 21 at 12 Off Rec, 31, Manor row, Bradford

HOPE, RICHARD, Ramsgate, Builder Feb 25 at 2.30 Bankruptcy bldgs, Carey st

HOWE, JAMES HENRY, Bredbury, Cheshire, Innkeeper Feb 19 at 11 Off Rec, County chmbrs, Market pl, Stockport

JACKSON, HENRY, Dewsbury, Journeyman Basket Maker Feb 21 at 12 Off Rec, Bank chmbrs, Batley

JACKSON, JAMES JEREMIAH, Plymouth, Labourer Feb 20 at 11 6, Athenæum ter, Plymouth

JOHNSON, ROBERT, Bishop Auckland, Durham Feb 19 at 3.30 Off Rec, 25, John st, Sunderland

JONES CAROLINE ELIZA, Ealing, Milliner Feb 19 at 12 Off Rec, 95, Temple chmbrs, Temple av

KNOWLES, WALTER HENRY DONALD, Shepherd's Bush, Glass Dealer Feb 20 at 12 Bankruptcy bldgs, Carey st

LAW, WILLIAM, Clockheaton, Yorks, Journeyman Painter Feb 21 at 11.30 Off Rec, 31, Manor row, Bradford

MILLS, BENJAMIN, Old Fletton, Huntingdon, Builder Feb 22 at 11.30 Law Courts, New rd Peterborough

MORRIS, ENOCH, Old hill, Staffs Painter Feb 19 at 11 Off Rec, Wolverhampton st, Dudley

PALMER, ALFRED Mile End rd Feb 21 at 11 Bankruptcy bldgs, Carey st

PARKES, JOSEPH, Walsall, Malleable Iron Founder Feb 21 at 11.30 Off Rec, Walsall

POOLE, ANDREW, Llanferres, nr Ruthin, Denbighs, Farmer Feb 20 at 4 Crypt chmbrs, Eastgate row, Chester

POPE, FREDERICK, Lastingham, nr Sinnington, Yorks Feb 19 at 11.30 74, Newborough, Scarborough

POPE, GEORGE K, Biggleswade, Beds, Farmer Feb 21 at 11 Off Rec, 5, Harpur st, Bedford

PUCKLE, RAYMOND AUBREY, Bexhill, Laundry Proprietor Feb 19 at 3 15 Sackville Hotel, Bexhill

ROBERTS, W J, Colwyn Bay, Denbighs, Tailor Feb 20 at 3 Crypt chmbrs Eastgate row, Chester

SAWERS, JAMES, Liverpool, Merchant Feb 20 at 12 Off Rec, 35, Victoria st Liverpool

SCHJÖTH, GABRIEL, Fleetwood, Lancs, Ship Broker Feb 21 at 11 Off Rec, 14, Chapel st Preston

SIMMS, ELIZABETH, HENRY CRAVEN, and WALTER SIMMS, Dewsbury, Waste Dealers Feb 21 at 11 Off Rec, Bank chmbrs, Batley

SWALWELL, JOHN, West Hartlepool, Grocer Feb 19 at 3 Off Rec, 25, John st, Sunderland

SAYER, FREDERICK JAMES, Warwick rd, Maida Vale, Mantle Manufacturer Feb 21 at 12 Bankruptcy bldgs, Carey st

WATSON, FRED, Bradford, Wood Turner Feb 20 at 11 Off Rec, 6, Bond ter, Wakefield

WILLIAM, EDWARD ARTHUR, Chester, Licensed Victualler Feb 20 at 11 Crypt chmbrs, Eastgate row, Chester
WILLIAMS, THOMAS, Abertillery Mon, Butcher Feb 19 at 3 135, High st, Merthyr Tydfil

ADJUDICATIONS.

ANDREW, JOHN ROBB, Longton, Staffs, Grocer Stoke upon Trent Pet Jan 23 Ord Feb 8
BECK, CARL FREDRIK, Kingston upon Hull, Corn Merchant Kingston upon Hull Pet Feb 8 Ord Feb 8
BENDY, RICHARD WILLIAM, Frome, Somerset, Farrier Frome Pet Feb 9 Ord Feb 9
BENSON, GEORGE, Whitley Bay, Northumberland, Auctioneer Newcastle on Tyne Pet Feb 5 Ord Feb 7
BRIGGS, ELLIS, Margate, Assistant Teacher Canterbury Pet Feb 7 Ord Feb 7
BROWN, JOSEPH BEAVS, JOHN WILLIAM BROWN, and FREDERICK BEASLEY, Northampton, Shoe Manufacturers Northampton Pet Jan 8 Ord Feb 8
BYWATER, LOUISA, Aberavon, Glam, Licensed Victualler Neath and Aberga enn Pet Feb 7 Ord Feb 7
COCKER, LAWRENCE, Bolton, Baker Bolton Pet Feb 7 Ord Feb 7
COOK, GEORGE, Padiham, Lancs, Grocer Burnley Pet Jan 25 Ord Feb 8
CORSWELL, ALFRED JOSEPH, Crondall, Southampton, Grocer Guildford Pet Jan 11 Ord Feb 9
COWLIN WILLIAM HENRY, Bedminster, Bristol Bristol Pet Jan 2 Ord Feb 7
DAVIES, WILLIAM PHILLIPS, Carmarthen, Builder Carmarthen Pet Feb 7 Ord Feb 7
EDE, WILLIAM, Hanley, Wholesale Ironmonger Hanley Pet Feb 9 Ord Feb 9
ELSEGOOD, ALFRED WILLIAM, Norwich, Tramcar Driver Norwich Pet Feb 7 Ord Feb 7
ENGLAND, RICHARD, Mark in, Chemical Merchant High Court Pet Dec 22 Ord Feb 7
EVANS, OWEN JENKIN, Winchester, Nurseryman Winchester Pet Jan 16 Ord Feb 8
FETHERSTON, HENRY, Stanhope, Durham, Miner Durham Pet Feb 8 Ord Feb 8
FISHER, HENRY JAMES, King st, Cheapside, Solicitor High Court Pet Dec 21 Ord Feb 9
FLETCHER, FREDERIC AUGUSTUS BENJON, Belper, Derbys, Assistant Schoolmaster Derby Pet Feb 9 Ord Feb 9
FLOWITT, HARRY, Doncaster, Builder Sheffield Pet Jan 4 Ord Feb 8
FRANKLAND, FRANCIS AMBROSE, Accrington, Solicitor Preston Pet Feb 9 Ord Feb 9
GRAY, THOMAS HENRY, Gt Yarmouth, Corn Merchant Gt Yarmouth Pet Feb 8 Ord Feb 8
GUEST, HOWARD, Stourbridge, Worcester, Licensed Victualler Stourbridge Pet Feb 4 Ord Feb 4
HACON, JAMES NEALE, Upper Clapton, Ledger Clerk High Court Pet Feb 4 Ord Feb 9
HART, HERBERT LEWIS, Kilburn, Insurance Agent High Court Pet Feb 4 Ord Feb 9
JONES, CAROLINE ELIZA, Ealing, Milliner Brentford Pet Dec 15 Ord Feb 6
KEELING FRANK, Derby, Plumber Derby Pet Feb 9 Ord Feb 9
KENDALL, GEORGE ALBERT, Bishopsgate st Without, Financial Agent High Court Pet Jan 7 Ord Feb 7
KNOWLES WALTER HENRY DONALD, Shepherd's Bush, Glass Dealer High Court Pet Feb 7 Ord Feb 7
LEACH, AUGUSTUS LEOPOLD, Brixton, Theatrical Proprietor Wandsworth Pet Feb 9 Ord Feb 9
LEECH, GEORGE HENRY, Rhyl, Flints, Laundry Proprietor Bangor Pet Feb 8 Ord Feb 8
MARRIOTT, GEORGE, Ramsbottom, Lancs, Clerk Stockport Pet Feb 9 Ord Feb 9
NATION, CHARLES JAMES, Taunton, Hotel Keeper Taunton Pet Feb 1 Ord Feb 9
PHILIPSON, JAMES, Kendal, Cycle Manufacturer Kendal Pet Feb 8 Ord Feb 8
ROBERTS, W J, Colwyn Bay, Denbigh, Tailor Bangor Pet Jan 15 Ord Feb 6
SIMMS, ELIZABETH, HENRY CRAVEN, and WALTER SIMMS, Wolstown, Dewsbury, Waste Dealers Dewsbury Pet Feb 6 Ord Feb 6
STRAD, ELEANOR Farnworth in Widnes, Lancs, Chemist Liverpool Pet Feb 8 Ord Feb 8
TIPPER, HENRY EDWARD, Stoke upon Trent Tramcar Conductor Stoke upon Trent Pet Feb 8 Ord Feb 8
TODD, JOHN, and GEORGE HENRY FEWKES Erdington, Warwick, Coal Dealers Birmingham Pet Feb 7 Ord Feb 8
WIGGINS, ALBERT EDWARD, Cambridge Heath rd, Bethnal gn, Licensed Victualler High Court Pet Dec 13 Ord Feb 9
WILLIAMS EDWARD ARTHUR, Chester, Licensed Victualler Chester Pet Feb 9 Ord Feb 9

Amended notice substituted for that published in the London Gazette of Nov 23:

STANBRIDGE, EMMA, and MARY NASH, Upper Warlingham, Surrey, Coal Merchants Croydon Pet Nov 14 Ord Mar 13

Amended notice substituted for that published in the London Gazette of Feb 8:

CHEESWRIGHT, ROSE EMILY, Birmingham, Dressmaker Birmingham Pet Feb 1 Ord Feb 5

ADJUDICATION ANNULLED.

WELLER, AUGUSTUS CECIL, Burlington rd, Westbourne pk, Accountant High Court Adjud May 23, 1898 Annul Dec 13, 1900

PURSUANT to an Order of the Chancery Division of the High Court of Justice made in the Matter of the Trusts of the Will of the late Edward Blackmore, deceased, and in an Action between Harry Castell Damant against Fanny Blackmore, the Creditors of the above-named Edward Blackmore, late of New Alresford, in the County of Southampton, Solicitor, who died on the 2nd day of March, 1890, are on or before the 28th of February inst., to send by post prepaid to Messrs. Hobbs & Brutton, of 124, High-street, Portsmouth, Solicitors, their Christian and Surnames, addresses and descriptions, the full particulars of their claims, a statement of their accounts, and the nature of the securities (if any) held by them, or in default thereof they will be peremptorily excluded from the benefit of the said order. Every Creditor holding any security is to produce the same before Mr. Justice Kekewich, at his Chambers, the Royal Courts of Justice, London, on the 8th day of March, 1901, at 12 30 o'clock being the time appointed for the adjudication on the claims. Dated the 7th day of February, 1901.—JAMES & MELLOR, 12, Coleman-street, E.C., Agents for HOBBS & BRUTTON, Portsmouth, Plaintiff's Solicitors.